REGISTERED No. 1—1875.

The Bombay Gazette.

No. 8,115.—New Series. BOMBAY:—MONDAY, FEBRUARY 8, 1875.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* will for the future be as follow:—

To Subscribers in Bombay—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs. 60
Half-yearly	25	Half-yearly	31
Quarterly	13	Quarterly	16
Monthly	5	Monthly	6

To Subscribers Up-country.

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Per Annum	Rs. 53	Per Annum	Rs. 67
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TERMS FOR ADVERTISEMENTS.

Ten Lines and under—

First insertion	Rs. 5 0
Second do.	„ 2 8
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Fourth and succeeding insertions ... „ 0 2½ As. a line, but no Advertisement counted as less than eight lines

LONG ADVERTISEMENTS.

First insertion	8 As. per Line.
Second do.	6½ „ „
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In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time special contracts may be made.

SPECIAL SHORT ADVERTISEMENTS.

Advertisements of two or three lines relating to such matters as Small Sales, Business Cards, Situations, Wanted or Servants Required, Houses or Lodgings to Let, Changes of Residence, Articles Lost or Found, &c., &c.

The scale for Advertisements belonging to any of these classes will be as follows:—

Not exceeding three lines	Re. 1 0
Each succeeding lines	„ 0-8 As.

Advertisement exceeding five lines will be charged for at our present ordinary rates.

No Advertisement will be inserted for less than *One Rupee*, and payment must in all cases be made in Cash.

All Advertisements are charged according to the space occupied in Nonpareil, or smallest type, 12 lines of which go to the inch.

Domestic Occurrences: Each—Rupees 2.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

NOTICE.

—From the 1st January 1875 the British India Steam Navigation Company (Limited) have made a Reduction of nearly 20 per cent. on their passage rates, and Grant Return Tickets, available for 6 Months, at a still further reduction.

W. Nicol & Co., Agents.

Bombay, 8th January 1875.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under contract with Government, despatch from time to time as above with Mails, Passengers and Cargo, every week.

The Steam Ship "CANARA," 1,902 Tons, 200 H.P., Commander A. Irvine, will be despatched on SATURDAY, the 13th February 1875, at 4 P.M.

	February 1875.		February 1875.
Leaves Bombay	13	Leaves Colombo	22
„ Ratnagherry	14	„ Galle	23
„ Vingorla	15	„ Negapatam	26
„ Carwar	15	„ Madras	28
„ Mangalore	16		March.
„ Cannanore	17	„ Coconada	2
„ Tellicherry	17	„ Vizagapatam	3
„ Calicut	18	„ Bimlipatam	4
„ Beypore	18	„ Calingapatam	4
„ Cochin	19	„ Coconada	5
„ Alleppy	20	„ Pamben	6
„ Tuticorin	21	Arrives CALCUTTA	7

Cargo for Singapore and China can be booked by the steamers on this line hence or from intermediate ports for transhipment at Galle to the Messageries Maritime Company's Steamers, which run regularly.

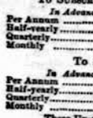
Also for Batavia, Sourabaya, Timorlaut, Palembang, Pontianak, Atcheen, Padang and Moluccas Islands, to go forward by the Messageries Maritime and Netherlands India S. N. Companies.

N.B.—No Cargo will be received on the day of sailing.

W. Nicol & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF, via KURRACHEE.

Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.



THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every week to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, BUSREH, and occasionally at BAHREIN, KOWEIT, and MAHOMERAH.

The s.s. PUNJAUB, 1,080 Tons, 200 H.P., Commander G. Stevenson, will be despatched on FRIDAY, the 12th February, 1875, at 4 P.M.

	February 1875.		March 1875.
Leave BOMBAY	12	Leave BUSREH	3
„ Kurrachee	16	„ Fao	3
„ Guadur	17	„ Bushire	5
„ Muscat	19	„ Linga	10
„ Bunder Abbas	21	„ Bunder Abbas	12
„ Linga	23	„ Muscat	14
„ Baharein	24	„ Guadur	16
„ Bushire	25	„ Kurrachee	19
„ Fao	27	Arrive BOMBAY	22
Arrive BUSREH	28		

N.B.—No Cargo will be received on the day of sailing.

W. Nicol & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, will during the fair season despatch a Steamer to Kurrachee every FRIDAY, at 4 P.M., and an Extra Steamer on every MONDAY, at 2 P.M.

The s.s. KURRACHEE, 510 Tons, 120 H.P., Commander R. J. Scott, will be despatched on MONDAY, the 8th February 1875, at 2 P.M., sailing at Veraval, Pore Bunder, Mangrole, and Cutch Mandvie.

N.B.—No Cargo will be received on the day of sailing.

W. Nicol & Co., Agents.

STEAM TO CARWAR AND COAST.

Every Tuesday, until further Notice.

THE well-known and fast sailing Steamer PEARL, C. Doxat, Commander, will leave for undermentioned ports on TUESDAY next, the 9th February, at 4 P.M., from the Apollo Bunder:—

Rutnagherry,	Vingorla.
Jeytapore.	Goa Panjim.
Malwan.	Carwar.

For Freight or Passage apply to the Undersigned.

DADABHOY JAMSETJEE, Agent.

No. 14, Medows Street.

STEAM COMMUNICATION WITH ITALY, *VIA* SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

THE REGULAR STEAMERS LEAVE GENOA, and BOMBAY on the 9th and 24th, on the 1st and 15th of each month.

PASSENGERS' RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	£4	Steerage Food.
Suez	36	27	6	
Port Said	35	24	9	
Messina	30	24	14	
Naples	30	24	14	
Leghorn	30	24	14	
Genoa	30	24	14	
Marseilles	32	26	14-10	

Including Wines.

Children under 2 years, free of charge. Children not above 10 years, half fare.

NEXT STEAMERS FROM BOMBAY:—

"ASIA," to sail on MONDAY, 15th February 1875.
"INDIA," to sail on MONDAY, 1st March, 1875.
"ASSYRIA," to sail on MONDAY, 15th March, 1875.
"PERSIA," to sail on THURSDAY, 1st April, 1875.
"BATAVIA," to sail about the middle of April 1875.

All Steamers of this Company have large First and Second-Class accommodation.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For hand-books of information, rates of freight, &c. apply to

C. GRONDONA,
Agent Rubattino Steam Navigation Company,
No. 9 Hummum Street.

Bombay, 1st January 1875.

LIVERPOOL VIA SUEZ CANAL.

TO LEAVE ABOUT 10TH APRIL.

THE well-known and favorite Steamer "STRATHCLYDE," 1,951 tons, Captain C. W. Pearson, will be despatched from Bombay as above. She has very superior accommodation for first-class passengers, and generally makes the passage in thirty days. She is fitted with Ice House, Piano, Punkahs, and every other appliance necessary for a steamer in this climate. She carries a Surgeon and Stewardess.

RATES OF PASSAGE.

To Liverpool..... Rs. 500

Exclusive of Wines, &c., which can be procured on board at moderate prices.

For passage and further particulars apply to

GRINDLAY, GROOM & Co.

Bombay, 19th January 1875.

FOR SALE, at the "BOMBAY GAZETTE" OFFICE, under the authority of the Bombay Chamber of Commerce,

THE AMENDED FORM OF BILL OF LADING

For Steamers from BOMBAY to LIVERPOOL via the SUEZ CANAL, as sanctioned by the Bombay Chamber of Commerce, at their Meeting on the 26th August 1872. Price per 100 Copies, Rs. 4; 50 Copies, Rs. 2-8; 25 Copies, Rs. 1-4; and for single Copy, One Anna.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

THE following or other first-class Vessels will be despatched for EUROPE:

Captain.	Tons.	H.P.	For.
HINDOSTAN...N. Roskell	3113	600	Sth—Suez, &c.
TANJORE.....E. J. Baker	2245	400	15th—Southampton.
ZAMBESI.....G. F. Cates	2421	370	22d—Suez, &c.
			March.
AUSTRALIA ...J. S. Murray	3648	600	1st—Southampton.
VENETIA .....W. C. Angove	2726	450	8th—Suez, &c.
INDUS .....N. Stewart	3478	500	15th—Southampton.
TEHERAN .....A. H. Johnson	2589	400	22d—Suez, &c.
DECCAN.....J. D. Guby	3128	600	29th—Southampton.
			April.
SUMATRA.....E. Christian	2 48	500	5th—Suez, &c.
HYDAS ES .....D. Reynoldson	2984	450	11th—Southampton.
DELHI.....G. Lee	2178	400	19th—Suez, &c.
POONAH.....	2152	400	26th—Southampton.

Passengers are booked to Malta, Gibraltar and Southampton by every Mail. The Southampton Steamers proceed to that port direct; but by the alternate steamers Passengers change vessels at Suez.

Passengers to Brindisi, Ancona, and Venice are carried by every steamer, but proceed by rail from Suez to Alexandria.

Passengers are requested to send their heavy baggage to Mazagon, on the day of the Steamer's departure, before 10 A.M., in order that it may be weighed and latelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M. precisely on the day of sailing.

GEORGE F. HENRY, Superintendent.

Bombay, 3rd February 1875.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Tuesday, the 9th Feb. 1875, at 5 P.M., from Mazagon.

THE P. and O. Co.'s S. S. AVOCA, (1,481 tons and 250 H.P.,) Captain J. H. Trancick, will be despatched as above, carrying Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not delivered in the Company's Office before noon, on Saturday, the 6th Feb. 1875.

GEORGE F. HENRY, Superintendent.

Bombay, 26th January 1875.

LIVERPOOL VIA SUEZ CANAL.

To leave middle of March.

THE fine S. S. "HUTTON," 2,340 Tons, F. W. Hodges, Commander, belonging to Messrs. Joseph Heald & Co., has accommodation of a superior description in a Saloon built on deck for first-class Passengers only, and is fitted with a Ladies' Saloon, Smoking Room, Bath Rooms, Ice House, and Punkahs, she carries a Surgeon and Stewardess.

FARE TO LIVERPOOL, Rs. 500,

exclusive of Wines and Spirits which can be had on board at moderate prices.

For Passage and further particulars apply to

GRINDLAY, GROOM & Co.

Bombay 2nd February 1875.

FOR LIVERPOOL.

TO SAIL 12TH FEBRUARY.

THE S.S. ATALANTA, 2,300 Tons, J. C. Shaw, Commander.

This well known and favorite Passenger Steamer has just been refitted with entire new Engines Boilers, &c.

The Saloon and Cabins which are amidship have been enlarged and are fitted up with every modern convenience and comfort, for 60 First-class Passengers.

FARE TO LIVERPOOL, Rs. 450.

For Passages only, apply to

JOHNSON & Co.,
Nesbit Lane, Fort. Ship-Brokers.

Note.—The ATALANTA lies opposite Apollo Bunder, and intending Passengers are invited to inspect her accommodation.

WILSON LINE.

LIVERPOOL VIA SUEZ CANAL.

To leave about 25th February.

THE S.S. PALERMO 1,230 Tons, will be despatched as above. She has accommodation for a limited number of First Class Passengers, and carries a Surgeon and Stewardess.

For rates of passage and further particulars apply to

GRINDLAY, GROOM & Co., Passenger Agents.
W. NICOL & Co., Consignees.

Bombay, Jan. 28, 1875.

WILSON LINE.

LIVERPOOL VIA SUEZ CANAL.

HINDOO ..... 3,257 Tons ... 15th March.
NAVARINO..... 3,356 „ ... 20th April.

THE above magnificent and fast Steamer, will have despatch about the dates mentioned. They have built expressly for the Indian trade, and their Cabin accommodation (and ship) is very superior, which is open one Saloon on deck. Each vessel carries a Surgeon and Stewardess.

RATE OF PASSAGE MONEY.

First Class	Rs. 500
Second do.	„ 300

Exclusive of Wines and Spirits, which can be had on board. For passage and further particulars, apply to

GRINDLAY GROOM & Co., Passenger Agents.
W. NICOL & Co., Consignees.

Bombay, January 28, 1875.

SALES BY AUCTION.

JEHANGEER HORMUSJEE & COMPANY
No. 12, APOLLO STREET, FORT.

GRAND AUCTION SALE of Kerosine Oil Chandeliers, Brackets, Wall Lamps, Hanging Lamps, Harps, Reading Room Lamps &c., &c.

On WEDNESDAY next, the 10th inst., Messrs. JEHANGEER HORMUSJEE and COMPANY will hold their usual weekly Auction, sale at their Rooms:—

An invoice of 2-light chandeliers wall lamps, harps, drawing-room lamps, pen and lamps, library lamps, 1 light bracket lamp, side lamps, table lamps, brass hanging lamps with round burners, spare founts, chimneys, rings, cotton wicks, &c., &c.

The above lamps are now on view, and they are made by the excellent makers, Messrs. Dynial & Co., and Messrs. R. Land & Co. of America, and Messrs. Jehangeer Hormusjee & Co., recommend to merchants and gentlemen to come and inspect the same.

An invoice of rich gilted Bohemian glassware: the same consists of beer mugs, water jugs and goblets, flower vases of different sorts, scent and toilet bottles, toilet sets, liquor rets, powder and pomade boxes, candlesticks, tumblers, &c. &c.

An invoice of fine gilted albums of sizes.

1 case of wax dolls of different sorts.

Also a quantity of grey and coloured piece-goods, such as grey Shirtings, Madapolams, Jaconets, Prints, Dhoties, &c.

On account and at the risk of Cooverjee Megjee, per s.s. Atalanta:—

J. S. 121/200, 75 kegs of red lead.

On account and at the risk of underwriters.

1 b-le containing 20 pieces of cotton.

JEHANGEER HORMUSJEE & Co.

Bombay, 8th February 1875.

SADANUND SHRICRISTNAJEE AND CO.
WEEKLY AUCTION SALE.

TO-MORROW, TUESDAY, the 9th instant, Messrs. SHRICRISTNAJEE and Co. will sell by Public Auction at their Auction Room, the following goods:—

5 Bales Grey shirtings.
4 „ Grey T. Cloth.
3 „ Grey Jaconets.
4 Cases Color Prints.

By order of Messrs. Bhicoo Saiba and Co., and on account of the concerned—

6 Cases Tartaton Ribbons, gold printed, different sizes, in cartoons, each cartoon containing 36, 24, 18 pieces.
6 Cases Bohemian Glassware, consisting Flower Vases, Toilet Bottles, Decanters and Toilet Sets, &c., &c.

SALE of Landed Property at 4, Marine Lane and Chandeuwaddy Lane.

On SATURDAY, the 13th instant, Messrs S. SHRICRISTNAJEE and Co. will sell by Public Auction on the premises, at 4 P.M., by order of the mortgagee Cowasjee Nowrojee Daurla, and by consent of the mortgagor, Pestonjee S rabjee, Working Boxwalla, the following property:—

All that piece or parcel of Government land or ground with the messuage, tenement, or dwelling house, standing thereon, situate, lying, and being at 4, Marine Lane, without the Fort of Bombay, in the subdistrict of Bhookelwur, registered in the books of the Collector of land revenue under No 80, containing by admeasurement 78 3/9 square yards, be the same little more or less and bounded as follows:—On or towards the east by a public passage, on or towards the west by the house of Cowasjee Eduljee, on or towards the north by the house of Sorabjee Dady Eankook, and on or towards the south by 4th Marine Lane.

IMMEDIATELY AFTER 5 P.M.

By order of the above named mortgagee and by consent of the mortgagors Bhai Buttonbhai, the daughter of Pestonjee Cowasjee Coachman, and Pestonjee Sorabjee Workingbox-walla, the following property:—

All that piece or parcel of Pasandarve land or ground with the messuage, tenement or dwelling-house and out-houses, situate lying and being at Chundenwaddy Lane without the Fort of Bombay in the Subdistrict of Bhookelwur, registered in the books of the Collector of Land Revenue under No. 38, containing by admeasurement 1518/9 square yards, be the same little more or less and bounded as follows: On or towards the east by the house of Rama Yooly, on or towards the west by the house of Luxmon Jeeva, on or towards the south by a sweeper's passage and on or towards the north by a public passage.

For full particulars apply to the undersigned.

S. SHRICRISTNAJEE & Co.

Bombay, 8th February 1875.

PURVEYING AND GENERAL AGENCY.

—Mr. E. Manockjee is respectfully thanking his numerous CONSTITUENTS, both in Bombay and Outstations, for the patronage and support they have hitherto so kindly extended to him, and solicits the continuance of the same in both the supplying of their daily requirements as well as that of every necessaries, such as Clothiery, Furniture, Crockery, Wines, &c.

Receiving and Despatching Packages to and from Europe and India.

Crawford Market.

INDIAN SCENERY,
PHOTOGRAPHED BY J. SACHE,
10 BY 8, PICTURES, EACH Rs. 1-8.
SOUNDY & Co., AGENTS, BOMBAY

MACFARLANE'S CASTINGS.
ARCHITECTURAL, SANITARY, AND ARTISTIC.
GLASGOW. 46, Washington Street. | LONDON. 84, Upper Thames Street.
New Works.—Possilpark, Glasgow.

See Fifth Edition of Catalogue, containing 3,500 new designs in

Rain Water Goods.	Verandahs.	Columns & Lamps.
Railing and Gates.	Conservatories.	School Fittings.
Tomb Railing.	Covered Ways.	Washhand Basins.
Terminals.	Balconies.	Closets and Urinals.
Cresting.	Fountains.	Baths and Troughs.

ORNAMENTAL CASTINGS OF EVERY DESCRIPTION.

Orders must be accompanied by a Remittance or Reference to Firm in England.

NEW ADVERTISEMENTS.

FRAMJEE COWASJEE INSTITUTE.

AMERICAN GLASS-BLOWERS,
ON MONDAY, 8TH FEBRUARY,
and during the Week (Thursday excepted.)

TUESDAY, 9TH FEBRUARY,

will be under the distinguished patronage and presence of HIS EXCELLENCY SIR PHILIP WODEHOUSE, K.C.B.

On this occasion an extra large and beautiful collection of prizes will be given away.

Admission Rs. 2, 2 and 1. Doors open at ½ past 8 commences at 9.

Tickets at Messrs. SOUNDY & Co.'s, and at the Institute.

Seats can be reserved without extra charge.

W. CROPLEY,
Agent.

FOR SALE.—The Yacht SYLPH, native Fishing Boat lig. She is coppered, and copper-fastened. Apply to

T. LIDBETTER,
Apollo Street.

DIOCESAN HIGH SCHOOL, BYCULLA.

The DISTRIBUTION of PRIZES will take place at the SCHOOL HOUSE, Love Lane, Byculla, THIS DAY (MONDAY) at 5 P.M.

The Hon'ble Mr. Justice Gibbs will preside.

All interested in the higher Education of Europeans are invited to attend.

CHAS. JAS. HINKSON, B.A.,
Principal.

NOTICE.—There will be SOLD by PUBLIC AUCTION, at the Grand Arsenal, on TUESDAY next, the 9th instant, at 11 A.M., on account of Government a quantity of TIMBER SCANTLING and WOOD FUEL.

Terms of sale 25 per cent. deposit on the lots being knocked down which will be forfeited if the lots are not removed within two days.

F. SWANSON, Major R.A.,
Commissary of Ordnance.

Bombay, Grand Arsenal, 6th February 1875.

TO BE LET.—The BUNGALOW, No. 143 on Malabar Hill, known as THE LANDS END, now in the occupation of Messrs. Leith and Jackson, Barristers-at-Law. Rent Rs. 200.

For inspection and further particulars apply to

P. BYRAMJEE,
House Agent,
28, Meadow Street.

THE BUNGALOW, No. 172, now in the occupation of George Taylor Esq., Sheriff of Bombay. Rent Rs. 150. For further particulars apply to

P. BYRAMJEE,
House Agent,
28, Meadow Street.

THE BUNGALOW, No. 143, lately vacated by L. Fletcher, Esq., next door to Justice Green. It is situated near the Sea shore and containing three Bedrooms with a detached House. Rent only Rs. 200. Apply to

P. BYRAMJEE,
House Agent,
28, Meadow Street.

THE ALTAMONT, a well-known BUNGALOW on Cumballa Hill. Rent very moderate. Apply to

P. BYRAMJEE,
House Agent,
28, Meadow Street.

FOUR BUNGALOWS on Cumballa Hill. Rent Rs. 200, 175, 150, and 75. For further particulars. Apply to.

P. BYRAMJEE,
House Agent,
28, Meadow Street.

AN UPPER STORIED BUNGALOW in Mazagon on Mount Road, lately thoroughly white-washed coloured, and painted, formerly in the occupation of Dhunjeebhoy Framjee Patell, Esq. Rent moderate. Apply to

P. BYRAMJEE,
House Agent,
28, Meadow Street.

A FURNISHED BUNGALOW on Malabar Hill from March next either for three month certain or longer. Rent Rs. 175.

Also, another FURNISHED BUNGALOW for Rs. 150. Apply to

P. BYRAMJEE,
House Agent,
28, Meadow Street.

THE MANCHESTER FIRE ASSURANCE COMPANY.
ESTABLISHED 1824.

CAPITAL, ONE MILLION STERLING.

The undersigned have been appointed AGENTS of the Manchester Fire Assurance Company, and are prepared to issue Policies upon Houses, Mills, and other Buildings, household Furniture, Merchandize, Shipping, &c.

GADDUM & Co., Agents in Bombay.

EAST INDIAN RAILWAY.—The following articles of unclaimed property, now lying at the Jubbulpore Joint Lost Property Office will be sold by Public Auction, if not claimed and removed within one month from date, and all charges due thereon paid.

CECIL STEPHENSON,
Agent.

Calcutta, 4th February, 1875.

1 Bundle Luggage from Bhoosawal, addressed to Rymajee Kahar, Allahabad.
1 Bundle Piece Goods from Budaeurs, addressed to C. Ramdhun, Delhi.
2, 1 Bundle Luggage and 1 Bundle Cooking utensils from Kamtee, addressed to Jawan Bunsali, Delhi.
2 Bundles of Cotton Seed from Boorhanpore, addressed to Ramkissen Baddakissen, Allahabad.
1 Parcel from Mulkapore, addressed to S doo Ram Rampertaee, Mirzapore.
1 Parcel from Byrsilla to Mirzapore (name of Consignee and Consignor not known).
1 Bag Hosiery, 1 Fan, 1 Bundle sundries, wearing apparel, Cooking utensils, Umbrellas, and other Miscellaneous Articles.

J. NEUBERG,
MEADOW STREET, BOMBAY.

HAVANNAH CIGARS.

JUST RECEIVED A SMALL PARCEL OF
REAL HAVANNAHS,
From Rs. 12 to 25 per 100.

A rare opportunity Mr. Neuberg would recommend Smokers to Note.

MANILLA CIGARS AND CHEROOTS.

No. 1 CIGARS AND CHEROOTS,
Rs. 90 per 1,000.

No. 2 CIGARS, CAVITE,
Rs. 65 per 1,000.

No. 2 CIGARS, FORTIN,
Rs. 50 per 1,000.

No. 3 CIGARS, FORTIN,
Rs. 35 per 1,000.

IMPERIALS,
A MOST NOBLE CIGAR,
Rs. 21 per Box of 125.

VEGUEROS,
AN EXTREMELY RARE BRAND OF HAVANNAH FLAVOR,
Rs. 18 per Box of 125.

CABALLEROS,
THE MESS CIGAR,
Rs. 17 per Box of 125.

LONDRES,
A MOST DELICIOUS LITTLE CIGAR,
Rs. 9 per Box of 125.

J. NEUBERG,
MEADOW STREET, BOMBAY.

SPECIAL SHORT ADVERTISEMENTS.

FOR SALE, a good second-hand PALKEE, very light, and strong. Price Rs. 45. Apply to the Gobdown-keeper, GRINDLAY, GROOM and Co.

FILES of *Bombay Gazette* and *Times of India* for 18.0 to 1874 on SALE. Apply to Messrs. Wm. WATSON and Co., 25, Apollo Street.

A EUROPEAN MECHANICAL ENGINEER is OPEN to an ENGAGEMENT, good characters and Reference. Address M. A., *Bombay Gazette* Office.

A BOILER MAKER wants EMPLOYMENT first-class Character and Reference. Address THOMAS, *Bombay Gazette* Office.

FOR SALE, a consignment of BRANDY:—

Hennessy and Martell One Star	...Rs.	23-0 per dozen
Denis Mounie and Co	„	22-8 „
Exshaw, No. 1	„	30-4 „

J. C. BUSHBY & Co.

FOR SALE,
INDIA TO ENGLAND BY THE LEVANT AND THE DANUBE,
Reprinted from the *Bombay Gazette*.

Price—ONE RUPEE.

May be had at the *Bombay Gazette* Office, and from Messrs Thacker, Vining & Co.

NOTICES.

AGENCY.—A respectable Wholesale FIRM is required to undertake an AGENCY for the SALE of the "X" Bottled Dublin WHISKEY, O. Dennehy's FLEUR DE LIS BRANDY, XERES MUSCATT and J. Le Marteau and Cie COGNAC BRANDY. None but Firms of eminence in a position to give undoubted references need apply. Address Mr. CORNELIUS DENNEHY, High Street, Distillery, Dublin, Ireland.

ESTABLISHED A.D. 1831.

A LADY (Widow of an Officer in the Bengal Medical Service and daughter of a Physician in England) residing in a healthy part of Clifton, is desirous of meeting with Indian or other GENTLEMEN needing a home and peculiar care. She will be assisted by a German Governess and all young Children will be educated on the "Kinder Garten Method." The Lady has resided in India and is fully aware of the requirements of Indian and other Children. The highest references both in England and India.

TERMS ON APPLICATION.

Address, Mrs. WILSON,
22, Berkeley Square, Clifton, near Bristol.

REFERENCE IN BOMBAY.

Revd. WARD MAULE, Chaplain, Colaba.
The Hon'ble J. K. BYTHELL.
Dr. Wm. NIVEN, Indian Medical Service.
Dr. JOHN PINKERTON, Indian Medical Service.

BOMBAY STEEPLE CHASES.
MARCH 6TH 1875.

BOMBAY HUNT CHASE.—For all HORSES, W. I. T. C. raised 28th lbs., winners previous, once 5 lbs., twice 15 lbs., offence 1 stone extra. About 2½ miles. 400 rupees added. Entry 1 G.M.

THE WORLEE STAKES.—For Arabs and Country Bredse W. I. T. C. raised 28 lbs., previous winners, once 4 1 2, twice 7 lbs., three times 10 lbs., offence 1 stone. About 2 miles. Rs. 300 added. Entry 10 rupees.

THE PONY CHASE.—For all Ponies, 13-2 and under C W over 10 stone. About one mile. Previous winners 7 lbs. extra. Rs. 200 added. Entry 5 rupees.

E. ELLIOT,
4th February 1875. Honorary Secretary, W.I.T.C.

Entries to be sent in by 12 o'clock the day before the Races.

GREAT INDIAN PENINSULA RAILWAY.

NOTICE TO CONTRACTORS.

Tenders are INVITED for the SUPPLY of about 6,500 cubic feet dressed ASHLAR BLOCKS on the site of the Company's New Locomotive works, Parel, of sizes varying from 3' 0" by 1' 3" by 1' 3" to 5' 0" by 3' 0" by 1' 3".

A specimen of the quality of stone and dressing required can be seen at the Works, Parel, and plans, specification and conditions of Contract may be inspected at my Office, on and after the 6th instant.

Sealed Tenders endorsed "Tender for Ashlar," will be received by the Agent at the Company's Offices up till noon, of the 13th instant.

The Agent does not bind himself to accept the lowest or any Tender.

WILSON BELL,
Chief Engineer.

Chief Engineer's Office, Bombay, 2nd February 1875.

BOMBAY SCOTTISH EDUCATION SOCIETY.

BYCULLA SCHOOL—PARELL ROAD.

Head Master—Mr. James McDonald, } With Assistants.
Head Mistress—Mrs. McDonald, }

FORT SCHOOL—51, HORNBY ROW.

Head Master—Mr. A. D. Sheaton, } With Assistants.
Head Mistress—Mrs. Sheaton, }

Music Master—Mr. Joseph Schmuck.

D. C. BOYD, } Honorary Secretaries.
D. MACPHERSON, }

Boarders (Boys and Girls) are received by Mr. and Mrs. McDonald, and by Mr. and Mrs. Smeaton.

Bombay, January, 1874.

DESIGNS FOR CANNING COLLEGE, LUCKNOW.

Competitive Designs are invited for the proposed Canning College at Lucknow, estimated to cost one lac and twenty thousand Rupees, including Out-offices. The building, including Verandahs, will cover about 22,000 feet, to be distributed as detailed below:—

	Including walls.	S. feet.
Examination Hall	100 by 60	6,000
Eight class rooms	100 by 60	9,600
European Professors	25 by 20	750
Principal	25 by 30	750
Native Professors	25 by 30	750
Bath rooms	10 by 3½	300
Office	25 by 30	750
Library	60 by 30	1,800
Graduates' room	25 by 30	750
	Total	21,450
Add for Verandahs, &c		1,550
Grand Total Superficial feet		23,000

The building will be erected contiguous to the Kaisur Bagh buildings, and the character of the design must be in general harmony with the architectural features of those buildings.

A premium of Rs. 2,500 will be paid to the successful competitor in one sum on the submission of the general drawings, plans, elevations and sections with specification and approximate estimate, together with the working and detailed drawings.

The plan of the site, photographs of the adjacent buildings, and other particulars will be available for inspection at the Office on application at the Office of the Superintending Engineer, Public Works Department, Oudh. Each design will bear a distinguishing mark, device or motto, and the name, with address of each competitor in a separate sealed cover, will be forwarded to the address of the Superintending Engineer, Public Works Department, Oudh, Lucknow, with the designs, which will be received up to 1st May 1875, and to no later date.

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——— Nimbhungahat, 13 sheets	5 0
——— Nagpore and Wurdah 4 sheets	5 8
Hyderabad Circars, each several sheets—Russeia, Dowlutabad, Gooligurgh, Jaulna, Maikur Nurmulla, Puramba, Bythulwadi, Kullianee, Kowlass, Nuldroog, Patree	8 0

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COMMERCIAL INTELLIGENCE.

SATURDAY EVENING, 6TH FEBRUARY 1875.

THE Liverpool Cotton market to-day has been quiet but steady at unchanged prices both on the spot and to arrive, the sales being 12,000 bales of which 2,500 were Surats. In New Mid-Uplands is quoted ¼ cent per lb higher but futures are unchanged. The American crop figures to date show the following comparison :—

	1875.	1874.	1873
Week's receipts	108,000	149,000	120,000
„ Exports to U. K.	58,000	79,000	55,000
„ Continent ... „	57,000	35,000	20,000
Total recs. since 1st Sept.	2,622,000	2,698,000	2,372,000
„ Exports to U.K. „	1,884,000	954,000	836,000
„ Continent	429,000	483,000	436,000
Stocks at the Ports.....	839,000	815,000	570,000

The receipts are thus 76,000 bales less, exports to the U. K., 80,000 bales more, and exports to the continent 54,000 bales less than last season on the same date. The week ending 6th February was however the last of the heavy receipts in 1874, so that next week will only have to compare with a total of 128,000 bales, the week following with 123,000, and the next with 103,000 bales. Should the figures for the next three weeks, therefore, continue, as some authorities seem to expect, on about the present scale, the total at the end of this month would only be about 100,000 bales behind which will pretty well assure a crop of 4 million or slightly over. On the other hand a falling off from the present rate, in proportion to the decrease last year, would warrant decidedly lower estimates and most likely induce higher prices. The uncertainty on the point however is so great that any opinion is at little value, and we must accordingly be prepared to see the market move up or down from day to day as the receipts come heavy or light.

The visible supply in and afloat for the U. K. on the 5th instant, compares with the previous week and the corresponding date last year as follows :—

	1875	Last week	1874
Stock in Liverpool.....	775,000	776,000	633,640
„ London.....	129,000	130,000	138,906
American afloat..... „	260,000	230,000	341,000
East Indian „	140,000	129,000	164,000
	1,304,000	1,249,000	1,269,846
Price of Mid Orleans ...	7¼d.	7¼d.	8¼d.
Fair Dhollera ...	5¼d.	5¼d.	6d.
Difference...	2¼d.	2¼d.	2¼d.

The Manchester Piece Goods market remains dull without alteration in prices. Reuter's statements of the shipments of goods and yarns for India during January, shows comparatively moderate supplies of all descriptions for Bombay, but to Calcutta the figures are still heavy.

The position of the London money market is if possible more difficult of explanation than ever. Notwithstanding withdrawals of £2,306,000 during the week no alteration has been made in the Bank rate, and we now learn that in the open market the rate is still only 3 per cent. In all probability the directors of the Bank are within satisfied that the demand for gold is only of a temporary character or they see a likelihood of supplies coming in sufficient to prevent anxiety. From Consols keeping up at 92¾ it is evident also that confidence is not disturbed outside, and it is to be regretted that Reuter has not been more ample in his advices in such an important point. French Rentes have advanced to 101¼, Bar Silver is still at 57¾ per oz.

STERLING Exchange to-day has been quiet but firm at yesterday's highest quotations. Only a moderate amount of paper continues to be offered, but on the other hand the demand for Bank Bills is very limited, and this, coupled with the uncertainty respecting money at home, doubtless accounts for the present firmness. Something also may be due to the difficulty the Banks experience in with drawing their funds from Calcutta as shown by the rate for demand having fallen to ¾ discount. To-day's quotations are :—

Bank Bills on demand.....	..1s. 10 2/16	per Rupee.
Do. 6 months' sight	...1s. 10 ¾d. to 21/32	„
Credits 3 months' sight...	1s. 10 29/32d. to ¾	„
Documents 3 do.	..1s. 10 27/32d.	„

GOVERNMENT PAPER is quiet at previous figures say Fours Rs. 102¾; Fours and a half Rs. 103¾; Fives and a half Rs. 109¼.

THE SHARE Market continues dull and inanimate and there is no alteration in values worthy of special notice.

COTTON here continues very firm at hardening rates. For Ginned Broach the demand is still very active and high prices are being paid both for ready and forward half pressed early delivery being now at Rs 226 and March Rs. 230 per candy. Oomrawuttee is also in strong demand. Good fair at Rs. 186 and Akote at Rs. 190 to Rs. 192 per candy full pressed. Save small ready parcels of New Bhowmuggar have been bought at Rs. 194, for March delivery Rs. 188 and April Rs. 187 is asked. The receipts for the week are 39,000 bales making 281,085 bales since 1st September against 243,196 bales last season.

FREIGHTS are rather steadier, the speculators having now the greater portion of the tonnage in their own hands asking £2-5-0 for immediate £2-8-9 for all February and £2-10 for all March shipment. By Sail rates are firm at £2-10 by iron ships.

IN PIECE GOODS there is no actual change. If anything prices are slightly easier, sales being difficult at current rates.

BANKS.

No. of Shares	Nominal value.	Paid up.	Last dividend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	5 p.ct.	Agra Bank.....	10
12,000	1,000	all	7½p.ct.	Bank of Bengal	1,409
20,000	500	all	8p.ct.	Do of Bombay New ..	723
5,250	1,000	all	6 p.ct.	Do of Madras	1,180
80,000	250	all	8 p.ct.	Chartered Mercantile Bk. of Ld., & China	200
40,000	281½	all	Nil	Hong. & Shanghai Bank	275
40,000	200	all	5 p.ct.	Chartered Bank of India & China	175
40,000	250	175	5 p.ct.	National Bank of India..	116
61,000	250	all	12 p.ct.	Oriental Bank	475

PRESS COMPANIES.

150	5,000	2,850	100p.c.	Akbar Cotton Press Co	1,750
200	2 000	1,100	50 d.	Albert Co. Kurrachee.....	775
100	50	all	19p.ct.	Albert Ginning Co.....	60
200	1,000	200.00	...	Alfred Mills Co	1,100
120	12,000	11,000	2.0p.	Apollo Press Co.....	2,000
625	1,000	all	...	Bellary.....	665 ex.
678	500	all	60p.a.	Berar Company (New) ..	580
200	2,00	all	80p.	Bombay Press Co.....	1,400
200	500	all	50p.a	Do New.....	350
1,450	250	all	6p.ct.	Broach Cotton Co	325
400	1,500	all	87½p.	Burmar Company.....	700
250	200	all	...	Coomaita Press Co.....	160
500	1,000	all	175p.	Colaba Press Co.....	3,900
500	300	all	Nil	Dicolleu P. & G. Co.	200
252	1,000	all	...	East India Press Co.....	1,000
120	2,500	all	200	Fort Press Co.....	2,800
300	2,000	2,000	15 p.	Framji Cowasji Press Co.	385
300	1,000	all	160 p.	French Press Co	425
1150	...	1,40	160 p.	Imperial Press Co.....	445
2125	40	25	60 p.	Kotwall Press & G. Co..	4 5
60	2,500	5000	...	Nicol Press Manuf. Co.,L.	1,750
120	1,500	600	p.	Prince of Wales Press.....	1,500
200	1,200	all	200 p.	Samoon Press Co.....	1,000
400	500	75	135 p.	Scinde Press Co.....	405
100	1,000	750	...	Scindeand Punjab Cotton Press Co., Limited....	525
150	250	all	12 p.ct.	Vic. Cot. Gin & Press Co.	1,000
450	1,000	all	100p.c.	Volkart's United Press Co.	925

* Per share for the half-year.

SPINNING AND WEAVING COMPANIES.

660	1,250	all	150*	Alexandra Spinning	1,560
500	2,500	all	200	Allianse Spinning	3,100
200	2,000	870	...	Ghovinagar M. & P. Co	2,000
900	1,000	all	100	Bombay United	1,200
1 920	150	150	10*	Broach Mills.....	220
900	1,000	750	...	Colaba Spinning	1,020
2,500	2,000	all	100p.	Dharumsey Spinning....	1,580
1,500	1,25	all	125p.	Fleming S. & W. Co	1,175
1 800	1,000	all	115p.	Great Eastern	1,325
700	1,000	all	...	Hindustan S. & W. Co..	1,160
750	1,000	all	115p.	Jeevraj Balloo Mills	1,345
.....	...	800	...	Khandesh Spinning	1,150
800	1,250	all	Nil	Madras Spinning	1,350
.....	...	500	...	Madras U. Spinning	1,0 0
2,500	1,000	all	65	Manockji Petit's.....	1,275
1,050	1,000	all	200p.	Morarjee Spinning.....	1,320
4,000	425	all	60	Oriental	785
600	1,250	750	...	Prince of Wales Spinning	440
750	1,000	1,000	200p.	Soondersdas Spinning....	1,350
500	1,000	250	112p.	Do. do. 1/4 share	410

* Per share for the half-year.

LAND COMPANIES.

4,000	3,000	all	60	Colaba Land Co.....	1,720
7,500	150	all	...	Frere Land a Piece Co.,Ld.	142
1,750	2,000	2,000	20p.a.	Mazagon Land	1,500
6,000	1 400	all	15p.a.	Fort Canning Land Company, Limited	280

RAILWAY COMPANIES.

.....	£20	21 8 7 5	p.c.	G. I. P. Railway Consolidated Stock	243 ex.
.....	£20	16 14 6	do.	Do. New £20 Shares	120
.....	£7	05 7 2	do.	Ditto	72
.....	£2	01 15 1	do.	Ditto	32
.....	£10	1,00	do.	B. B. & C. I. Railway Co	1,110
.....	£15	09 5 10	do.	Do. New £15 Shares .	220

MISCELLANEOUS.

1,000	12,500	1,800	240p.	Bombay Burmah Trading Corporation	1,675
1,000	50	all	15 p.ct.	Bombay Gas Company ...	65
500	500	300	17 p.ct.	Landing and Shipping Co. of Kurrachee Ld..	115
2,250	200	200	8 p.c.	Malabar Company Ld..	10?
4,000	50	all	4 p.c.	Meshanics' Build'g Co..	8
1,250	500	all	2 p. c.	Thresher & Co	290
.....	7500	all	40 pc	Virgoe Patent Slip Co ...	90

SHIPPING INTELLIGENCE.

THE ITALIAN S.S. ASIA, left Aden for Bombay at 9 A.M., this day.

THE S.S. BORDER CHIEFTAIN, 989 tons, Captain G. Bailey, sailed yesterday, in ballast for Colombo.

THE B. I. S. N. Co's S.S. MALDA, 1,945 tons, Captain F. M. Burke, sailed on Saturday last for Coast and Calcutta, with a general cargo and the following passengers :—For Carwar.—Colonel Fife and three servants, Mr. Hughes, and [illegible] servants, and Mr. MacDonald and servants. For Vingorla.—Mr. F. Chalk and servant. For different ports.—Forty-three deck passengers.

THE P. AND O. Co's S.S. CEYLON, 1,140 tons, Captain G. N. Hector, sailed on Saturday last for Australia &c., with Australian Mail, general cargo and the following passengers :—For Sydney.—Miss Helen Fox, Mr. R. Sanders, Miss Sanders, Mr. E. B. Fairfox, and Mr. C. H. Myles. For Melbourne.—Mr. Wharton, Mr. A. Kecrouse, Col. and Mrs. Gray, Miss Johnstone, and two servants, and Mr. Poole. For Galle.—Mr. E. Comber.

ARRIVALS.

Feb.	Vessel.	Commander.	From.
6	Phlox(s)	Pead	Goa, Feb. 2.
7	Dido(s)	Inchistori ...	Trieste, Jan 10.
	Ardgowan(s)	Kur.....	Liverpool, Oct. 5
	Cornecliet(s)	Stetson	Liverpool, Sept. 25.
	Palermo(s)	Bainbridge ...	London, Dec. 31.

DEPARTURES.

Feb.	Vessel.	Commander.	Destination.
6	Second-class Ambassador	Metcalf	Rangoon.
	Kinston	Vanstone	Liverpool.
	Ceylon (s)	Hector	Australia &c.
	Malda (s)	Burke.....	Coast and Calcutta.
7	Border Chieftain (s)	Bailey	Colombo.

The following vessels were entered out for loading on Saturday last :—

Steamer Tanjore, to Aden and Suez.
Steamer Monzaleh, to Liverpool.

CALCUTTA.

ARRIVALS.

Feb.			
2	Pendragon	Symons	Liverpool, Sept. 21.
	Saint Magnus.....	Walker	London, Oct. 1.
	Saint Enoch.....	Ovenston	Glasgow, Oct. 19.
	Roselle	Heggans.....	Liverpool, Oct. 20.

DEPARTURES.

Feb.			
2	Red Cross.....	.....	.....
	Madras (s)	.....	.....

DAILY IMPORTS.—FEBRUARY 6.

FROM LIVERPOOL.

Palm s, 20 bundl s iron wire, The L A and A Co; 200 kegs red lead, R L Southern & Co; 2 cases co hineal, Hajee Joosub Sulleman.
Bernard s, 5 bales brown paper, Rustomjee Sorabjee & Co; 60 boxes bar soap, Hajee Esmail Fazul.
Zealot s, 2 cases lamps, Rogers & Co.

FROM LONDON.

Gon s, 125 cases gin, Sorabjee Cowasjee; 5 boxes liqueurs, Hormusjee Pestonjee & Sons.
Ed King s, 8 cases ginger wine and 6 cases whisky, Jamsetjee Nowrojee.

DAILY EXPORTS.—FEBRUARY 6.

FOR LIVERPOOL.

Stewart Hohneman, 750 bales cotton, J C Bushby & Co.
Cadedale, 600 bales cotton, Gaddum & Co; 500 bales cotton, H Clarke & Co; 200 cwts gall, V Bhoja.
Steve Diamond, 400 cwts myrabellams, Duval Dhavese.
Guy Mannering, 211 cwts hides, Dyal Veerjee; 70 bales wool, Soondersdas Mooljee; 150 bales cotton, Wallace & Co.
Amelia s, 800 cwts wheat, Hajee A H Essac.
Atalanta s, 85 cwts coir yarn, Moorarjee Roognath; 125 bales cotton, Nusserwanjee Manuckjee & Co; 75 bales cotton, Vithaldass Goculjee; 150 cwts fire goods, V Vassudeo; 100 bales cotton, Mooljee Annudjee.
Pelops s, 1183 coir yarn, Nanjee Khuttow 300 bales cotton, Gaddum and Co; 500 bales cotton, Stearn, Hobart & Co.
Tiara s, 16 bales wool, Poonja Dungersey; 270 bales cotton, Stearn Hobart and Co; 112 b les cotton, Cowasjee Hirjee; 27 bales cotton, Cursondass Nanoee; 100 bales cotton, Henry Dodd and Co; 107 bales cotton, Finlay, Scott & Co.
Aristocrat s, 200 bales cotton, Gaddum and Co; 54 bales cotton, Hirjee Woomeroee; 140 bales cotton, Lawrence & Co.
Earl King s, 500 bales cotton, Gaddum and Co; 200 bales cotton, Stearn, Hobart & Co.
Bulwark, 55 bales cotton, E Woomaroee.

FOR LONDON.

Chilliauwalla, 24 cwts horns, C N Gomes & Co.
Tanjore s, 25 slab tin, P & O Co.

FOR SUEZ.

Hindostan s, 10 bundles silk, H Z Abadin.

FOR NEW YORK.

Lady Dufferin, 1,200 cwts linseed, Nowroe Konowjee & Co.
Pegasus, 144 cwts jute, 45 cwts hemp, and 3¾ cwts nux vomica Finlay, Scott & Co.

FOR HAVRE.

Zealot s, 400 bales cotton, George Lockhart & Co.
Tanjore s, 745 bales cotton, George Lockhart & Co.
Saganores, 1,080 bales cotton, George Lockhart & Co.

FOR TRIESTE.

Hindostan s, 75 bales cotton, Ritchie, Steuart & Co.

FOR HONGKONG.

Avoca s, 29 chests opium, S N Talatee; 13 chests opium, Hajee Adum Esmail and Co; 6 chests opium, Thakurseo Sewramsi; 17 chests opium, Tata and Co; 5 bales twist, C Mocl-chund; 1 bale twist, J Peerbhoy; 2 chests opium, K Hurmoonjy; 1 ½ chests opium, F Reeves all; 6 chests opium, H Ramgopall; 14 chests opium, N Nowrungjy; 187 chests opium, David Sassoon & Co.

FOR SHANGHAI.

Avoca s, 21 chests opium, G Manuckram; 3 chest opium, V Jaita.

MILITARY INTELLIGENCE.

ARRIVAL.—FEBRUARY 5.

Holland, Colonel, Bombay Com. General, on duty, from Deesa.

DEPARTURE.—FEBRUARY 6.

Holland, Colonel, Bombay Com. General, on duty, to Poona.

MILITARY ORDERS.

Under instructions from the Horse Guards, War Office, it is notified that the fol owing transfers have been ordered.

Lieut R S Faithfull from No 5 Battery, 2nd Bgde to D Battery 9th Bgde.

Lieut C E Maberly from No 4 Battery 23rd Bgde to No 2 Battery 6th Bgde. Lieut E F Dawson from No 1 Battery 6th Bgde to F Battery 2:th Bgde R A.

The undermentioned officer is reported to have passed through a course of garrison Instruction in England.

Capt F S Leacock, General list, Maj W Jacob S C, is placed on general duty, Simlapore.

I. No 2374, Serjt James Ramble, and No 1788, Corporal Richard Norris, 6th Bgde R A are appointed to the Ordnance Department and to the unattached list.

II. The services of No 4,322, Corporal Joseph Hughes, 9th Bgde R A, are placed at the disposal of the Inspr Genl of Ordnance and Magazines for employment on the temporary establishment of the Dept.

The undermentioned Officer returned to duty by permission of the Secretary of State for India, on the 27th Jan 1875.

Lieut col F S Tredell, Bombay Infantry.

The undermentioned are reported to have passed the required examination in Hindustani according to the Lower Standard Test :—

No 2503 Private C McCarthy, 2nd Battalian 7th Foot, Surgn W A Baren Indian Mi Dept.

III No 1817 Corporal William Stanley, (56th Foot) employed in the Barrack Dept, is promoted to Serjt, with effect from the 5th Feb 1875 under the provisions of G O G O No 492 of 1862.

The following orders are confirmed :—

I. Belgaum District Order dated 27th Jan 1875, directing Capt Dickenson, 6th N I to perform the duties of Station Staff Officer at Belgaum, in addition to his own, during the absence of the Bgde Maj on duty.

II 10 h Regt N I—Regtl order dated 20th Jan 1875, appointing Lieut F G Alexander, 2nd Wing Subn, to officiate as Qr Mr in addition to his own duties, vice Capt Acroh and during the time that Captain French may officiate as Adjt or until further order.

The undermentioned Officers have leave of absence.

I. Royal Artillery Lieut J W Yetbury 6th Bgde. in England, from 21st Jan 1874 to 3 h June 1875 on medical certificate.

II. 2nd Regt Light Cavalry Capt C W Gabb, 2nd Squadron Officer from 12th Jan to 11th Feb 1875 in extension on medical certificate.

OVERLAND SUMMARY
OF
THE BOMBAY GAZETTE,
Compiled for despatch by to-day's Mail.

Price—As. 4 per Copy.

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Sir Jung Bahadoor, GCB, GCSI.
Yarkand.
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The Land Revenue Bill.
An Explanation.
The Grand Lodge of all Scottish Freemasonry in India.
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The Post Office and the P and O Company.
Bengal and Central Provinces—
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N. W. Provinces, Punjaub, and Oudh.
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SHIPPING—
Vessels in Bombay Harbour, Arrivals and Departures, and Freights. Calcutta: Arrivals and Departures. Madras: Arrivals and Departures.
DOMESTIC OCCURRENCES—
Births, Marriages, and Deaths.
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The Army.

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DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES, THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BIRTHS.

GORDON—February 3rd, at Allahabad, the wife of Mr. B. D. Gordon, Head Master of the Government School, of a son.
LANE—February 1st, at Mainpuri, the wife of W. Lane, C.S., of a daughter.
MORGAN—January 29th, at Lucknow, the wife of M. E. Morgan, Superintendent, Commissioner's Office, of a daughter.

All MONEY ORDERS, CHEQUES, and other Remittances sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

The Bombay Gazette.

MONDAY, FEBRUARY 8, 1875.

DURING the week that has elapsed since we last made some comments on the affair of Baroda, we have learnt what is the real purport of Damodhur Punt's confession, have had the advantage of reading a few more articles from native papers criticizing the policy of the Government of India, and have been put in possession of the views of the English Press regarding the deposition and arrest of the Gaekwar. Beyond noting that Damodhur Punt's evidence helps to bring home to Mulharrao personally the charge on which he has been arrested, it is not necessary that we should say anything about a confession the value of which can be tested when the trial comes on. It is of more importance at present to observe the tendencies of English and native opinion as to what ought to be done with Baroda; and we can now happily do this without dreading that any chance remark dropped by us about the expediency of annexing Baroda will be mistaken by the natives for an indication of the real wishes of the Government of India. Sir Lewis Pelly has already assured all and sundry at Baroda, with perhaps wearisome iteration, that the Government means to keep its plighted word; and there can, therefore, be no longer any danger that Sir Lewis or any other high official will be held responsible for the leading articles of the *Bombay Gazette*. Nor, again, is it quite correct to say that we have revived the old cry for annexation; we have only sought to give expression to the feelings of perplexity with which our mind is filled whenever we try to fathom the meaning of the new policy of neither annexing the Native States nor leaving them alone, of interfering from time to time in such a way as to excite the alarm of every Native Prince in India, and yet stopping short of effectually destroying oppression by incorporating in the British Dominions States that have been grossly misgoverned. Nothing that we can urge will cause the Government to swerve by a hair's-breadth from the line it has prescribed for itself; but we may surely claim the privilege of discussing how far this policy of compromise can be reconciled with maxims of reason and duty. Mr. Aitchison, the Foreign Secretary to the Government of India, described the other day very accurately the present condition of the Indian Empire, when he said, "Our Empire has reached its natural limits of the mountain and the sea. The native princes within the bounds of the Empire have received charters of independence, and our armies have now become their bulwark and defence." In other words, the rulers of the protected—it is absurd to call them independent—States in India have the right to call on the Paramount Power to employ British troops in order to save them from being dethroned by a foreign enemy or by their own subjects. The value of such a guarantee can be understood by anyone familiar with the history of India before the British era. But obviously no civilized Power could accept such a liability, without reserving to itself the right, of which it has deprived the people, of punishing Princes who have deserved to be dethroned. The necessity for the possession by the Supreme Government of authority to depose Native Princes is, indeed, too obvious to be disputed even by these Princes themselves; and all the Hindoo Rajas without exception have apparently acquiesced in the validity of the claim set up by the Government of India to control to some extent the conduct of its feudatories. The only question then is, whether the Government ought to consider itself entitled, in any case, to go to the length of declaring a fief forfeited to the Imperial Power. We do not say that it should have recourse to such a measure except in extreme cases; and we would limit the right of annexation to instances in which Native Princes have been proved to be doubly disloyal,—first of all, to their own subjects, and, secondly, to the Crown of England. When, however, such instances occur, we contend that annexation is the only sufficient remedy; and that the personal degradation of the Prince who has shown himself faithless to his trust, and the administration of his kingdom for a term of years by British officers, will neither secure the people of the State against a revival of misrule nor frighten other malcontent Chiefs into the abandonment of disloyal intrigues. The Chiefs care comparatively little what becomes of themselves so long as their families are not deprived of power, and the courtiers who are the principal mischief makers at native Courts can go on with their plots, no matter who may be the Raja. If the British Government has faith in itself and in the usefulness of its work in India, it cannot help believing that annexation would be the best thing that could happen for the inhabitants of Native States; and it must hold its hand in the case of Baroda for one of two reasons, either because it dreads "what they will say in England" or because it shrinks from offending the managers of the native press in India.

So far as the English press is concerned, it is gratifying to observe that nearly all the great London papers would be inclined to accept the annexation of Baroda with perfect equanimity. They repeat, indeed, the usual platitudes about the wisdom of moderation, but they do not give the rein to their philanthropy in the wild way with which we have been familiar for many years past; and there are signs that some at least among them have begun to feel once more the influence of the old Imperial spirit, and to wonder why the British Government should be content to act as the nurse of native Princes in India, instead of taking upon itself the responsibility of governing the whole country. Judging from the tone of most of the leading articles in the English papers to hand by last mail, we cannot but believe that, if Lord Northbrook had but had the courage to annex Baroda, he would be at the present moment the most popular of English statesmen. In dealing with Indian affairs English journalists are compelled as a rule to grope in the dark, and there is an evident hesitation on the part of the London press to run the risk of asserting that more ought to have been done than the Government of India has chosen to sanction. Moreover, it seems to have been assumed at home that Luxmeebaee's child by the Gaekwar had been recognized as heir to the throne before Mulharrao was deposed, and that, therefore, the British Government had pledged itself to the maintenance of a representative of the Gaekwar's family on the throne; whereas the question of recognition had not been formally disposed of when the evidence leading to the belief that Mulharrao was directly implicated in the poisoning case was laid before the Viceroy, and of course the settlement of the succession to the crown now remains in abeyance till the trial is over. When all the circumstances of the case are fully understood in England, we have strong doubts if the hasty resolution of the Government of India to promise the speedy re-establishment of a native administration at Baroda will not be resented as an act of weakness tending to perpetuate a state of things which prevents the consolidation of the Empire on any reasonable and substantial basis.

The Native Press of India, on the other hand, becomes more rampant every day in its criticisms on the high-handedness of the British Government's proceedings at Baroda; and the political associations which that Press represents are busily engaged in trying to get up a demonstration of what they call popular feeling in favour of re-establishing a native government in the Gaekwar's kingdom. Ought, then, the Government to be swayed by the counsels and remonstrances of the Native Press? Not unless it is inclined to put a premium on disloyalty. We have already called attention to the disloyal tone of the articles in the leading Mahratta paper of Bombay, the *Indu Prakash*, which last week openly exulted in the prospect of a Russian invasion of India; and this week the *Indu Prakash*, while making some vague professions of lip-loyalty, does not attempt to withdraw or explain away the passage on which our charge of disloyalty was founded. This paper, however, is the chosen organ of those patriots of Poona, Sattara, and other centres of Brahminism and Maharatta intrigue, who adopt memorials to Lord Northbrook thanking him for not annexing Baroda. It must strike any observer as an odd thing that men who are themselves, by their own account, loyal British subjects, should declare it to be the dearest wish of their hearts not to let other people be admitted to the privilege of becoming British subjects also. But the plain truth is that these men are not loyal, and that it is absurd to expect loyalty from them. The more you educate them to understand the history of their country and their race, the more virulent grows their hatred of the English name; and one cannot but admit that this feeling on their part is natural enough, and that they would be more or less than men if they did not cherish it. Luckily, however, for the stability of the English Empire in India, these men do not represent the people. So far as Baroda is concerned, they represent only the dominant castes of greedy priests and nobles who have preserved in the Gaekwar's country the grotesque and barbarous rule from which the English long ago rescued the rest of the subjects of Maharatta Chiefs in other parts of Western India. It is the existence of a native Court like that of Baroda which keeps alive the spirit of discontent in our own districts; and of course the leaders of the agitation against English rule would be deeply grieved to see such a Court swept away, like the Courts of Poona and Sattara. But the Government of India may fairly decline to grant the prayers of these malcontents, and may reasonably be expected to pause and ask if it can possibly be following the right path when they applaud it and urge it onward. Their arguments, if valid at all, are as valid against the continuance of English rule in any part of the country as against the annexation of the remaining Native States.

WEEKLY COMMERCIAL LETTER.

(FROM OUR OWN CORRESPONDENT.)

LONDON, 15TH JANUARY.

IN one of my late letters I spoke of the attack made by the *World* on the Briton Life Insurance Association. Like most of the hits made by this newspaper the materials were derived from another source, namely the published abstract of the returns made to the Board of Trade under the late Act—returns which bid fair to sift thoroughly the good from the bad, the sound from the unsound, offices; since the mere fact that they must be periodically made and verified under oath will make offices that are doing a risky business doubly cautious, and will compel those that are hopelessly unsound to furnish evidence against themselves. Notwithstanding the desperate efforts which the Briton is making to maintain its position, I fear its chance is past: it has been "blown upon" and has lost credit, so that new business will hardly be forthcoming, while the excessive mortality now prevalent must seriously multiply claims. The question rather is, not whether it will survive, but which office will be the first to lose caste. Now it appears that the notice already drawn to the subject of Life Insurance statistics has led to the publication of the facts communicated to the Board of Trade in various ways, and a motion was made in one of the Vice-Chancellor's courts on Tuesday to check the practice as inconvenient and unfair. A pamphlet has been brought out, entitled "Solvent Life Offices and others, or what becomes of Ten Millions a year." The author professes to give in a readable form a precis of the Blue-books published by the Board of Trade from the official returns, and, amongst other things, institutes a comparison between fifteen of the chief offices, arranged according to percentage of expenses and commission to premium income. As one result of this comparison, for instance, it is shown that whereas the working of the Prudential Life office costs 46 per cent., the Gresham, which is next in order, costs only 22, and the London Life Association only 3 per cent. In another comparative table of fifteen chief offices, arranged according to percentage of assets to liabilities, it is brought out that whereas the Law Life office shows a ratio of 55 per cent., and the Economic a ratio of 32, the percentage in the case of the Prudential is only 4. This one office in particular, the Prudential, is exhibited in a very unfavourable light. Accordingly, it was moved to restrain the publication of the pamphlet. Whether this policy bears out the title of the office, whether the sort of policy is one, if a play on words may be allowed, which an insurer would accept, will be seen from a summary of the arguments used by counsel. The office complains that the compiler of the pamphlet, while professing to give accurate information, has been led to erroneous conclusions from not recognising, as he ought to have done, the distinction in the kind of business done by various Associations, which sometimes makes a certain amount of working expenses appear extravagant, although the liability incurred is proportionately less. Thus, it is alleged, the business of the Prudential is mainly of what is called an industrial class; that is, most of the insurers are working men who pay up the instalments of their premiums for a year or two, and then get tired of the process, and give up, letting the policies lapse. In a large majority of cases, it was pleaded, the policies were kept on foot for a few years only; the expenses of collecting the premiums were unusually high, but from the nature of the business, the ratio of the amount of reserve fund to the total amount assured might be, and was, correspondingly small. In short, no fair estimate could be formed of the solvent or other condition of an office carrying on an industrial business by the tests applied in the pamphlet. The counsel of the Prudential declared that so far from the business of that company being managed extravagantly, it had been for many years past, and was now, in an exceedingly prosperous and thriving condition, abundantly solvent, and earning large profits; but the continued publication of the pamphlet would be most injurious to their credit and greatly damage their business. One feature of the pamphlet was a list, called the "Black List," of offices which, from their high percentage of expenses and other reasons, were placed beyond what were admittedly the limits of safety. In this list, of course, was the Prudential. The Vice-Chancellor, before whom these arguments were urged, refused to grant an injunction against the publication of the pamphlet, as it only gave information of the value of which any one might judge for himself, and did not suppress any really material facts. Thus the Prudential

SPECIAL TELEGRAMS FOR THE BOMBAY GAZETTE.

CALCUTTA, 6TH FEBRUARY.

Ashley Eden is gazetted Additional Member of the Governor-General's Legislative Council. Colonel Touch, Examiner Pay Department, Madras, is appointed Examiner Commissariat and Stud Accounts, Bengal.

[REUTER'S TELEGRAMS.]

OPENING OF PARLIAMENT.

THE QUEEN'S SPEECH.

LONDON, 5TH FEBRUARY.

Parliament was opened to-day by commission.

The Lord Chancellor delivered the Royal Speech, which was as follows :—

My Lords and Gentlemen,—I continue to receive assurances of friendship from all Foreign Powers, and I trust that the peace which at present exists will remain unbroken.

Referring to the Brussels Conference, Her Majesty says : Considering the importance of the principles involved and the widely divergent views that have been expressed, I think a reconciliation is improbable, and I have therefore declined the proposals made to me for further negotiations.

The question of a formal recognition of Don Alfonso in concert with the other powers is now under consideration, and a decision at an early date is promised.

I trust that the exertions of my naval and consular servants will eventually completely extinguish the slave-trade on the East African Coast.

The differences which existed between China and Japan have been happily adjusted, and my Minister in China has been largely instrumental in bringing about an understanding between these two nations.

The past year has been one of general prosperity and progress, and throughout my Colonial Empire there has been a steady advance.

I trust that with the establishment of a Civil Government on the Gold Coast freedom will henceforward exist there.

The late affair with the Chief Langalibalele necessitates a review of the condition of the tribes of Natal, and I anticipate, with the concurrence of my Parliament in certain measures, to secure a humane system of native administration in that part of the world.

The Kings and Chiefs of Fiji having made a new offer to me of their islands unfettered by any conditions I accepted them, as independently of large natural resources the territory offers important advantages to my fleet in the Pacific.

An ample harvest has restored the Provinces of my Eastern Empire which were visited by Famine, and by the blessing of Providence my Indian Government was entirely able to avert the loss of life which it had every reason to apprehend at one time.

The condition of the country's finances is satisfactory. Trade has however somewhat fallen short of previous years, but prosperity has been general, and has been greatly supported by our excellent harvest, and the reduction that has been effected in taxation.

The Speech then says exceptional temporary statutes affecting Ireland will be brought under your notice with a view to their abolition, and concludes by announcing the Bills to be brought forward during the ensuing session, and which relate to the following subjects :—Judicature, Improvement of Workman's Dwellings, Sanitary Laws, Friendly Societies, Amendment of the Merchants Shipping Act, Better Security against Personal Violence, and the Establishment of Public Prosecutors.

PARLIAMENTARY.

LONDON, 6TH FEBRUARY.

Both Houses of Parliament last night moved addresses in reply to the speech from the Throne.

In the House of Commons Mr. Hardy announced his intention of bringing forward a bill to amend the laws relating to regimental exchanges.

Mr. Richard Garth, Q.C., has accepted the Chief Judicial Ship of Bengal vice Sir Richard Couch, who has resigned.

Fiji has been gazetted a Crown colony.

H. M.'s troop ship Jumna sailed yesterday with troops for Bombay.

The Carlists are at present retreating towards Estella.

PARIS, 6TH FEBRUARY.

The recent votes in the Assembly were partly instigated by a growing hatred to Bonapartism

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, 5TH FEB., NOON.

Total Week's Sales of Cotton	77,000	bales.
" " " Surats	15,000	"
" " Imports of Cotton	74,000	"
" " " Surats	17,000	"
" Stock of Cotton	775,000	"
" " " Surats	172,000	"

Surats during the week have been in moderate request.

LONDON, 5TH FEB., AFT.

The Liverpool Cotton Market closed firm.

The London Cotton Market has been firm.

Fair Dhollera, 5¼d.	
The Manchester Market has been dull.	
7 lbs. Shirtings	7s. 3d.
8¼ lbs. do.	8s. 6d.
40s Mule Twist	1s.
3 per cent. Consols for account	92⅞
5 " French Rente 1872	101¼
Bar Silver	57½.

The sum of £190 000 has been withdrawn from the Bank of England for France.

The s. s. Australia has passed through the Suez Canal.

SCINDIA'S NANA.

It is rumoured, but we cannot say on what authority that the man who personated the Nana died at Gwalior a few days after he had been given back to Scindia.

THE 25TH (K. O. B.)

We hear that only a wing of the 2nd Battalion 25th Regiment will proceed to Aden in the Euphrates on the 25th inst., and that the remainder will be stationed in Bombay till relieved by the 15th Regiment from England in March.

The Detachment of the 25th from Saugor—5 officers and 206 men—are expected to arrive here to-morrow (Tuesday).

Our reporter called at the residence of His Excellency Sir Jung Bahadoor on Saturday evening, when he learnt that His Excellency's health is much improved, and his medical attendant hopes that he will be up and doing in the course of a day or two. The swelling on Sir Jung's chest, resulting from the fall, has not yet altogether subsided, and His Excellency has received a severe shock. He has not, we understand, yet decided whether he will proceed to Europe just now, and it is a question as to whether he will make the voyage or return to Nepal. In the latter event, his visit will be deferred until next year. Sir Jung proposes to proceed to England via Naples, visiting some of the principal places of interest and importance in France, Germany, and Russia and their several courts. He will, in all probability, return direct from England by the overland route.

The 16th (Queen's) Lancers gave a ball at Secunderabad on the 3rd.

Mr. D. G. Clerk is appointed to be Lecturer on Dentistry at the Medical College, Calcutta, in the place of Dr. J. P. Smith, resigned.

A TELEGRAM to the *Madras Times* of Thursday last coveys the important announcement of the discovery of *eight miles* of coal fields, at Sambalpore, by Mr. Ball, a Government Geologist. The telegram is dated from Cuttack.

We understand that Messrs. Chalk and Turner have taken out a Summons in the Small Causes Court against the Captain of the Sagamore for wages alleged to be due to the crew. This will try the question of forfeiture to which reference has already been made.

The Darjeeling paper says that Sir Richard and Lady Temple are expected at the station about the middle of March, and will reside at "The Shrubbery." As His Honor's visit is likely to be a long one, a large office establishment is to accompany him. This must be very good news for the Darjeeling householders.

The *Indian Daily News* is the first of the Indian papers to corroborate our statement that there was no foundation in the report as to Sir Salar Jung having been appointed to the Baroda Commission. Possibly, a better man in point of ability could not have been named, but there were obvious reasons why he should have been left out of the Commission.

Mr. Grant Duff, it would seem, has engaged the attention of the Hindoo community in Calcutta. We are told that on Monday night last he was entertained at *burra khana* by Raja Jotendro Mohun Tagore Bahador, and that His Excellency Lord Northbrook was a guest of the occasion. The house and grounds were, it is said, superbly illuminated and decorated.

Amongst the latest discovered riches of the Sambalpur District is a bed of galena, which has been reported upon by Mr. Ball, the Government Geologist. Some large blocks of lead sulphide, of rich metallic appearance, have been shown at the Deputy Commissioner's house, and in some experiments performed by Mr. Ball the yield of silver was very satisfactory, said to be above three ounces to the ton, which is supposed to be a remunerative quantity to extract.

The ship Diadem, from Bombay to Kurrachee, a Kurrachee paper announces, is aground off the Hujamarry, at the mouth of the Indus. The report of the mishap was brought to Kurrachee by some fishermen, who saw the stranded vessel, and on Sunday evening the tug Manora was despatched to her assistance. The vessel is expected to float during the high tides. She is in ballast and has been taken up for the conveyance of railway material to Rangoon.

The Prince of Sattara, who has been a State prisoner for some years in Kurrachee, figured, the *Sindian* tells us, in the Uncovenanted Servants' Court, at that station as prosecutor, on Monday last, having brought a charge of cheating against a young Catchee. Messrs. Dyaram and Oodharam appeared on behalf of the Prince, and Mr. Darby for the defence. After the examination of the complainant was concluded, the hearing of the case was adjourned at the request of Mr. Oodharam.

A Hyderabad (Deccan) correspondent informs us that a wrangle in the city on the night of the 3rd between an Arab and a Rohilla Sikh ended in a fray, in which several (it is difficult at present to ascertain how many) lives were lost, the Nizam's police, supported by the presence (only) of a troop of Nizam's Cavalry restored quiet. Some of the more bloodthirsty, however, went outside the city and renewed battle. There is no fear of further disturbance, Sir Salar Jung having taken prompt measures to stop it.

Mr. Blanford, the new Meteorological Reporter in India, is, the *Englishman* says, to receive a salary of Rs. 15,000 a year and travelling allowances. The latter are likely at first, our contemporary thinks, to amount to a good sum, as his instructions are to proceed to Bombay and Madras to confer with the officers in charge of the observatories there, then to visit the Central Provinces, Berar, the Punjab, Oudh, and the North-West Provinces. After returning from this journey he is to prepare a uniform scheme of reporting meteorological events for all India for submission to Government.

The first annual report on ipecacuanha cultivation in Bengal has been published, and shows the result of the experiment to have been very encouraging. The Secretary to the Government of India writes :—"The propagation of the plant has been quite eminently successful, and I am to express a hope that it may be vigorously pushed forward, so that after two or three years there may be an ample supply of plants for experimental culture in all localities and situations where success may seem probable." The Secretary of State has been equally well pleased with the report, and has intimated that the next batch of plants from Edinburgh or Kew will be sent for trial in the Madras Presidency. There can, we think, be little doubt that the experiment will succeed in the Neilgherries as well as it has done in Sikkim.

A notice has been issued by order of the Judges of the Calcutta Small Cause Court, a contemporary says, to Mr. M. M. Gasper, one of the leading pleaders of that court, to show cause why his name should not be struck off the roll of pleaders of that court, or why he should not otherwise be punished. Mr. Gasper, we are informed, is charged with contempt of court in having issued execution under a decree of the court, and arrested a defendant, who was returning home from the police court, where he was bound to attend under a summons. The man had the same day been arrested on his way to the police court, and was released by order of the First Judge, who considered that he was bound to receive protection when attending the police court. A second capture was made while he was returning from the police court. We reserve all comments, as the case is *sub judice*.

The Bombay correspondent of the *Pioneer*, whose letters, by the way, are by no means an unimportant feature of that paper, is unnecessarily hard upon our Yacht Club in his last communication. Writing, in anticipation of the late Regatta, he says—"There will be the usual sailing matches with the usual want of interest in them, inevitable when the start takes place half a mile from the spectators and the finish occurs a few hours later, no one being able to make out which has won." Now this is decidedly incorrect. The start did not take place at the distance set forth by the writer, but within some three hundred yards of the place where the visitors were located. Further, a reference to our Wednesday's issue will show that some people, at all events, were able to note the winners. The *Bombay Gazette* was singular, in this respect; a full record of the events having been published, therein, on the morning following, and the correctness of that report has not, up to the present time, been challenged.

Number one Chowringhee (Calcutta), in days long past, was "a bye-word." Happy were the thoughtless debtors who were compelled to hang their hats up at that establishment at the time we speak of. The place would seem to have deteriorated of late, judging from an extract which we quote from the new Calcutta paper :—"On Thursday last there was not a single Christian prisoner within its walls. There were on that date some seventeen native prisoners. The building is airy and spacious, and though the accommodation may be as good as one can reasonably expect, the allowance of two annas per day, which the creditor is bound to pay to the debtor, is hardly sufficient to keep body and soul together." Our contemporary is scarcely *au fait* as to the merits of this particular institution. In days gone by (and we are sure that Calcutta men will bear us out) "Number one Chowringee" was an institution in the land, and we could tell more respecting its then incumbents than we care to do now. We have seen debtors, within those walls grumbling for more money than they actually owed.

Mr. R. B. Shaw and his colleagues of the British mission in Kashgar are, the *Englishman* hears, quite satisfied with their treatment at the hands of the Yarkand Government. They have full liberty to go where they please, and avail themselves of it freely. Shortly before their last despatches were sent off, they visited a celebrated shrine, that of Hazrat Agak, where they were entertained hospitably by the chief priest, who showed no fanatical abhorrence of them as strangers of another faith. On the contrary, he treated them with so much delicacy that he actually sought Mr. Shaw's permission before allowing the usual call to prayers to be sounded from the neighbouring mosque, lest it might by chance offend the religious sentiments of the visitors. Behaviour of this kind at the most celebrated shrine of Eastern Turkistan—one which is greatly venerated by the Ameer, and at which, if anywhere, it might be expected that religious fanaticism would take refuge—is a very remarkable indication of the extent to which the alleged bigotry of the Atalikh Ghazee's people has been exaggerated.

LODGE "RISING STAR OF WESTERN INDIA."

Of all the installation ceremonies held this year at Masonic Lodges working in Bombay, none, it must be admitted, could surpass in brilliancy and effect that which took place on Saturday last at Lodge "Rising Star of Western India," No. 342, S. C., "the oldest Native Lodge," as it has been called, "ever established on the whole Continent of Asia." The number of high and influential Masons who attended on the occasion was so great that the Scottish Freemasons' Hall, Khumballa Hill road, large as it is, was scarcely large enough to provide convenience and accommodation for them all. The District Grand Master of Bombay, Rt Wor. Bro. James Gibbs, Most Wor. Bro. Henry Morland, the Grand Master of all Scottish Freemasonry in India, the officers of the Grand Lodge, and other high Masons were present. It is owing to the character of its Past Masters, and the esteem and respect in which they are held in the community, that this Lodge has always maintained a high *status*. None among them is abler or more popular than Wor. Bro. M. C. Murzban, who was appointed the installing Master, and performed the ceremony in a manner which did him great credit in the opinion of all present. Bro. Rustomjee Jamsetjee Nasdersha was installed Master of the Lodge for the ensuing year; and the installed Master's degree was by special arrangement also given to Wor. Bro. Dossabhoy B. Colah, a Past Master. Wor. Bro. Rustomjee Nasdersha, whose Masonic studies have already gained him the favourable opinion of his brethren, then named his officers and invested them with the jewels of their respective offices in the following manner:—Bro. Dossabhoy Framjee, Deputy Master; Bro. Hormusjee Dadabhoy, Substitute Master; Bro. Darashah D. Reporter, Senior Warden; Bro. Rustomjee Merwanjee Patell; Junior Warden; Bro. Cursetjee Nurserwanjee Cama, Treasurer; Bro. Cursetjee Framjee Khory, Secretary; Bro. Ardasir J. Wadia, Senior Deacon; Bro. Rustomjee M. Chichgur, Junior Deacon; Bro. Hormusjee M. Chichgur, Inner Guard; Bro. Cowasjee S Pateli, Tyler; &c &c. A Past Master's jewel and clothing were presented to Wor. Bro. P M Mehta, and a similar jewel and clothing were voted to Wor Bro. J. D. Wadia, the retiring Master. At the banquet, to which the brethren shortly afterwards adjourned, the usual Masonic toasts were drunk.

BOMBAY PORT TRUST.

Excerpts from the proceedings of a meeting of the Trustees of the Port of Bombay held on the 4th inst.

Resumed consideration of letter from Mr. Cleveland dated 16th January stating it to be his opinion that the Trustees can insist upon the Carnac Bunder night-soil nuisance being put a stop to, and recommending that the Municipality should be informed that unless they take immediate steps for the removal of the nuisance within a reasonable time, which should be specified, a writ of mandamus will be applied for from the High Court without further notice.

Resolution.—Consideration postponed for three months.

Read report of the meeting of the Land Committee with the representative of the Town Council. The members of the two Committees concur in recommending that the Trustees retain possession of the roads on the Trust estate for another year, and that the night-soil carts be permitted to pass over the roads of the estate, but that the Municipality should restrict the number of night-soil carts so sent over the estate as much as possible; further that the Municipality should continue to light and maintain the whole of the Mazagon Reclamation, and should provide police to guard the roads on the Trust estate, and that they should allow a rebate on the taxes payable by the Trustees of Rs. 26,000 for the year.

Resolution.—Arrangement recommended by the Land Committee is approved.

Read letter from the Acting Chief Engineer dated 23rd December forwarding a plan showing the position of two water troughs which he proposes should be constructed on Mody Bay estate. The estimated cost is Rs. 2,949.

The Land Committee recommend that one be constructed on the southern part of the estate at an estimated cost of Rs. 1,053.

Resolution.—The recommendation of the Land Committee is approved.

Proposed by the Chairman, "That the sanction of Government be requested to the plans and estimates for boundary stones between Sandheads Shoal and South Butcher's Spit, which were submitted with the Trustees' Resolution No. 26 of 23rd April 1874, in order that provision may be made for them in next year's budget."

Resolution.—Agreed to; and Government should be informed that the Trustees consider permanent beacons would be more efficient than the buoys which now mark these shoals, and that the ultimate expense would not be greater, the necessity for repairing the buoys would be obviated.

Read letter from the Traffic Manager, dated 1st February reporting that thirty jowlie huts on the Mody Bay estate near Carnac Overbridge were destroyed by fire on 30th January.

Resolution.—To be recorded.

AN IMPORTANT DECISION ON THE LAW RELATING TO HINDU FAMILY PARTNERSHIP.

Heeralal Jamnadas and another, plaintiffs, vs. Sitaram Radhekisson and others, defendants.

This suit has been instituted by the plaintiffs against the defendants praying for the winding up of the several firms of Doolschund Khanderam and Kundarimul Doolachund, carried on by the parties in co-partnership at Surat, Bombay, Calcutta, Shehadahad and Rampoora, the said partnership firms were founded by one Doolachund Khundarimul upwards of a hundred years ago. After Dulachund's death the members of his family carried on the said firms in virtue of a will of the said Doolachund which fixed the shares of such members. The practice of the said partnership since Doolachund's time has been that on the death of any member, his heirs succeeded to his share in co-partnership, and that any member desirous of retiring from the firms might do so on receiving his share and giving a release to his co-partners.

On the 5th October 1874 the Hon'ble the Advocate General, on the relation of the plaintiffs, obtained from Mr. Justice Marriott in Court, a rule *nisi* calling upon the defendants to show cause why they and their agents and attornies should not be restrained by the order and injunction of the Court, from collecting and get in the said partnership debts or other moneys due to said several firms, and why some fit and proper person should not be appointed to collect and receive the same.

A large number of affidavits were filed on behalf of all the parties, and on the 21st December last the said Rule came on for hearing before the Honorable Mr Justice Green in Court, when the Honorable the Advocate General and Mr. Pigot, instructed by Messrs. Craigie, Lynch and Owen appeared for the plaintiffs; Mr Latham instructed by Messrs. Sapurjee and Thakurdass appeared for the first four Defendants Sittaram, Goolabroy and Areelal Radhakisson and Hurgovind Kanayalal; Mr. Lang, instructed by Messrs. Rimington, Hore and Lungley, appeared for the fifth and sixth defendants, Bagwandas Sittaram and Lutchmandas Hemraz; Mr. Farren, instructed by the same firm of Solicitors, for the 9th defendant Revabai; Mr. Purcell, instructed by Messrs. Tyabjee and Sayani, for the 8th defendant, Moolchand Oudoram; Mr. Budrodin, instructed by the same firm of Solicitors, for the 7th defendant, Poojaralal Khoosiram; and Mr. Leith, instructed by Messrs. Orsigie, Lynch and Owen, for the 10th defendant, Radhabai.

At the commencement of the agreement, the Advocate General intimated to the Court that the Clients of Messrs. Purcell, Budroodin and Leith consented to the Rule being made absolute, and that Messrs. Latham Lang, and Farran's clients alone opposed the same. The argument of the Rule which took five days was finished on the 12th January last, when His Lordship took time to consider his judgment. On the 18th instant Mr. Justice Green delivered the following judgment :—

His Lordship said that the affidavits that have been read in the course of the argument were principally filled with allegations as to matters which could only be decided at the hearing. That the questions to be considered on the present rule were whether it could be presumed with certainty that there would be a dissolution at the hearing, and that the plaintiffs were entitled to an injunction and receiver to protect their interest in the partnership. That there was a distinction between the retirement of a partner and the dissolution of a firm. That in cases in which the Court could see that there would be a decree for dissolution at the hearing it would consider the constitution of the firm, and the conduct of the partners before granting an interim injunction and opposing a receiver. That there was a difference between an English trading partnership and a Hindoo family firm, like the one in the present case, which had existed for a hundred years and upwards. That it would be a startling thing to say that any one succeeding by birth to a share in such a firm could insist on a dissolution. That the practice of the firm had been that a dissatisfied partner got his share ascertained, and then retired on receiving some consideration and passing a release? That the case in appeal cited by the learned Advocate-General from the Bombay High Court Reports did not bear this out, for the family firm in that case had entered into partnership with a stranger. His Lordship was, therefore, unable to say that the constitution of the partnership on this suit was such that there would be a decree for dissolution at the hearing. His Lordship next proceeded to consider the charges that had been made by the plaintiffs against the defendants and said that the first charge was as to the conduct of the defendants one to four. These were general charges of refusal to account, which were categorically denied by the defendant Hurgovind Kanayalal. That as to the Surat books of the firm it appeared that about three years ago the first plaintiff had assumed a position which he had no right to do, namely, that he declined to show those books to the defendants. That since Doolachund's time there had been no distribution, but the partners had drawn against their shares of profit. That in order to satisfy His Lordship as to this charge, the plaintiffs ought to have shown that the defendants drew more than what was properly due to them.

The 3rd charge was that of the dishonesty of defendants in Calcutta. There were two stories as to how this happened, and His Lordship thought that the defendants' account quite as possible as the plaintiffs'.

The 4th charge was that of the mortgage of February 1870 to Sittaram Radhakisson and Shri Ranchorjee Maharaj. The first plaintiff charged that he believed Sitaram and Hurgovan intended to appropriate the moneys due on the mortgage to their own private use. This charge seemed to His Lordship a most unfounded charge. The explanation given by defendant Hurgovind Kanayalal appeared to his Lordship to be satisfactory and uncontradicted.

The 5th charge was as to the dismissal of Kissondas, the Bombay Moonim by a majority of the partners, but his Lordship was unable to see why the majority should not dismiss him.

The 6th charge was as to the clandestine reference to arbitration. There was a conflict of evidence here, but the probability to his Lordship's mind was in favour of the defendant Hurgovind's account, that only a question of account was to be referred to and nothing more.

The 7th charge was about the Surat mortgage which His Lordship considered to be not material to be considered in the present.

It seemed to His Lordship on the whole that Jumnadass, the father of the plaintiffs, had been the first to introduce the discussions in the firm, and that the first plaintiff had inherited his father's aggressive disposition. The letter of the defendant, Moolchand, who on the present motion sided with the plaintiffs, spoke of Jumnadass's aggressive conduct.

His Lordship further said that to grant a receiver in this case would be destructive to the co-partnership, considering what was said to be a large part of the assets of the Bengal houses, namely, the outstandings due from weavers who could only discharge some by weaving cloth for the partnerships. His Lordship did not find that there was any charge against Devidas Bajaj the principal Bengal Moonim, and that there was nothing to show that his authority was revoked. His Lordship further considered that it would be utterly useless to appoint a receiver of outstandings due, and that more than that had not been asked for by the rule. That although there had been charges against the first four defendants, there was no charge of misconduct against the fifth and sixth defendants. His Lordship was therefore of opinion that the interlocutary application must be refused. As to costs, His Lordship said that the same must be reserved until the hearing as the question of dissolution was not decided. If the case had stood alone on conduct, His Lordship would then have been induced to give the defendants their costs.

THE MUNICIPAL COMMISSIONER OF BOMBAY ON MUNICIPAL TAXATION.

(*Concluded from Saturday's Bombay Gazette.*)

17. Having dealt with the proposal for the abolition of the grain-tax, I will proceed to discuss the further proposal to transfer the Municipal revenue from tobacco and liquor to the Imperial Treasury.

18. The principle of this proposal is, of course, that of buying something you want with money that belongs to some one else—a principle not, perhaps, absolutely new in commerce, but generally disapproved by moralists and law-givers.

19. In considering it as applied to the Bombay Municipality, I would first beg leave to briefly discuss the extremely important question of the principles on which the division between State and Municipal revenue should be regulated.

20. In one sense, all Municipal revenue may be said to be a deduction or contribution from State revenue. If our Government went on the usual practice of oriental Governments, of raising as much revenue as the people will stand, it is evident that it would levy, *e.g.*, the house-tax in Bombay, instead of the Municipality. But the principle of our Government is, I take it, to levy from the country generally, for Imperial purposes, such an amount of revenue as State necessities require on an equitable and uniform system, so that one town or province shall not be called on to pay more, in proportion to its population, wealth and advantages, than another. Thus being in the city of Bombay, paying, like other parts of the Presidency, its fair share of State taxation—of salt-tax, stamp duties, abkari, customs, &c—is permitted to impose on itself, through its representatives in the Corporation, additional taxation for its own local purposes up to a limit fixed by the Legislature. And if, I would venture to say, the principle that local taxes are to be spent for local purposes be abandoned by the Government of India in deference to the unsought advice of the Chamber of Commerce. Municipalities will become something less than shams—mere machines for experiments in taxation.

21. An examination of the Municipal Budget will show that there is one item of our revenue only—the liquor-shop license tax—which is not contributed from State resources. That to a so, since in other parts of the country a shop-tax is levied and credited to State revenue, and this item was formally made over to the Municipality by Act II. of 1845. But there is a reason which doubtless influenced the Legislature in granting this tax for local purposes. It is a tax not directly on liquor, but on the monopoly value of liquor-shops which arises from the limitation of their number necessary on grounds of police, and may therefore fairly be claimed by the revenue which pays the police force of Bombay.

22. All other items of our revenue are strictly local, and extra to State taxation, that is, they would not be levied by the State if they were not required for Municipal purposes.

23. Of the two remaining items now selected by the Chamber of Commerce for transfer to the Imperial Treasury, one—the town duty on liquors—may be dismissed since certain questions affecting it have recently been discussed at length. It is a Municipal tax levied on liquor consumed by the population within Municipal limits, distinct from, and in addition to the Imperial excise or customs duty. And its transfer to the State would not in the least affect the difficulty which undoubtedly exists as regard the import of liquor into the country from manufactories within, and of that imported into, the island of Bombay.

24. But I shall be obliged to treat of the tobacco-tax at greater length, since, owing to the form of the law under which it is levied, it is commonly believed to be a real contribution from the State to the Bombay Municipality. To explain the merits of the question, I must very briefly state the history of the Bombay Municipality, the nature and origin of the Municipal Fund, and the objects on which that Fund is to be expended.

25. The germ of the Municipality will be found in 33 Geo. III. cap 158, which gave the Justices of the Peace in Bombay, Calcutta, and Madras power to assess lands and houses for repairing, cleansing, and watching streets. By various ordinances (*e.g.*, I. of 1812—prevention of nuisances; II. of 1813—pounding stray cattle; III. of 1815—sanitary regulations; I. of 1818—regulation of conveyances, II. of 1827—police regulations), a kind of code of Municipal rules was formed; and funds were provided for these purposes by special taxation of the city of Bombay. By Regulation LIX of 1827, the Collector of Bombay was empowered to levy, in addition to the regular land assessment, a shop and stall tax, license fees for music, &c., a house-tax (the same as under the Act of Geo. III.), and a tax on horses and vehicles. And by Regulation XXI. of 1827, a special duty (of Rs. 3 the Bombay mound, at-rwards altered by Acts XXIV. of 1850 and I. of 1852 to Rs. 7 the Indian mound) was imposed on tobacco, and a corresponding duty on snuff and ganja, imported into, and consumed in, the island of Bombay, in addition to the regular Imperial customs duties on those articles.

26. The Municipal constitution was thus much as follows :—Government levied, through their officers, the collectors of land-revenue and customs, these special taxes, and spent them, or as much of them as they saw fit, on the police, roads, and general conservancy of the city. The Justices, through their Court of Petty Sessions, enforced the sanitary regulations, and, by Act XIV. of 1842, had the disposal, for the purposes of those regulations, of certain small fund called the County or Municipal Fund, which appears to have been chiefly composed of fines levied under the sanitary regulations.

27. Act II. of 1845 made the Justices into a regular Municipal Corporation, established a Board of Conservancy as an executive body, and provided a regular Municipal Fund. This fund was to consist of the following items :—

1. House and land tax of 5 per cent., under 33 Geo. III., cap. 151.
2. Fines, fees, and recoveries under the various sanitary and police ordinances and regulations above cited.
3. Shop and stall tax, and music licenses, under chap. 2 of Regulation XIX. of 1827.
4. Tax on horses and vehicles, under chap. 4 of that Regulation.
5. Fees on transfers of real property, under chap. 5.
6. Police and Petty Sessions fees, under chap. 6.
7. License fees for liquor-shops.

And in consideration of the funds thus handed over by Government, the Municipality were—

1. To pay for the road repairs, cleaning, draining, and lighting of the city.
2. To construct new roads and tanks required.
3. To maintain the necessary establishments.
4. To pay to Government an annual contribution of about one-fourth (45-164) of the yearly cost of the police.

28. It will thus be seen that the special tobacco duty was not handed over to the Municipality at the same time as the other local taxes; and the reason is obvious. Government retained it to pay the greater part of the cost of the police, a portion of which, however, was defrayed by the Municipality, who received the license fees on liquor-shops.

29. In 1852, the Commissioner of Customs recommended that the special tobacco duty should be made over to the Municipality, a proportionate increase being made in the Municipal contribution to the cost of the police. This proposal was sanctioned by the Government of India in 1855, the condition being that the Municipality should defray the whole cost of the fire-brigade, and half, instead of one-fourth, the cost of the police. There was, however, a legal objection to handing over the tobacco-tax, which came down in the Municipal Act of 1845, being paid out of the general Municipal Fund, and it was determined to amend the law regarding the tobacco duty. Accordingly, Act IV. of 1857, the law under which the tobacco duty is still levied, was passed. This Act did away with the special tax on ganja, and with that on snuff as distinct from tobacco; formally named the tobacco-tax the "Municipal duty;" and enacted certain regulations regarding warehousing, &c.

30. When the next Municipal Act (XXV. of 1858) was passed, tobacco, as being already taxed for Municipal purposes by Act IV. of 1857, was not entered in the schedule of articles subject to town-duty. That this was the reason is now acknowledged by Government Resolution of 19th August 1858.

31. When the Municipal Act of 1858 was under consideration, Government proposed to bind the Municipality by it to pay the cost of the fire-brigade, and half the amount of the police. But Mr. LeGeyt, in charge of the Bill in the Legislative Council of India, pointed out that the Tobacco Act of 1857, though it called the tobacco-tax the "Municipal duty" did not specifically grant its proceeds to the Municipality, and that it would be better that the matter should rest on special arrangement between the Municipality and Government. The Municipal Act of 1858, therefore, as finally passed, fixed the Municipal contribution to the police at about one-fourth of the cost only.

32. As soon as the Act had been passed, the question whether the arrangement, by which the Municipality receiving the tobacco duty should pay the fire-brigade and half the cost of the police, should be continued, was debated by Government and the Bench of Justices. The gain to the Municipality by that arrangement was then about Rs. 25 000 a year. Government finally passed the Resolution No. 2955 of 6th December 1858, to the following effect :—

33. After showing that Government had the power of putting an end to the arrangement in force, the Resolution proceeds to say that three arguments in its favour might be urged :—

1st.—That the tax, being a local one, should belong to the Municipality. To this it was replied that the force of the argument was negatived by the fact that the amount of the tobacco duty was less than the cost to Government of the police, the uses of which were chiefly Municipal; and that, if the distinction between Imperial and local sources of revenue was insisted on by the Municipality, Government must insist on an equally rigid distinction between Imperial and Local charges, and must withdraw their contribution to the police on the ground that it is rather a Municipal than an Imperial force.

2nd.—That Government were exempt from Municipal taxation. To this it was replied that the new Municipal Act made Government liable to Municipal taxation.

3rd.—That the Municipal income was insufficient. To this it was replied that Government were ready to sanction additional Municipal taxation. I beg to direct particular attention to these arguments.

34. The arrangement decided on was, then, that Government should retain the tobacco-tax, paying the whole cost of the fire-brigade and of the police, except about one-fourth, which was paid by the Municipality.

35. In 1865, a new Municipal Act was passed. Just at the time when this bill was introduced in the Bombay Legislative Council, orders were issued by the Government of India that all towns should pay the cost of their own police. These orders, I believe, have since been cancelled; they, at any rate, are not enforced. But it was considered necessary on account of them that the Act should throw on the Municipal Fund the cost of the Bombay police. Government, however—I presume considering that the Bombay police force was, to some extent, employed on duties rather Imperial than Municipal, and that it was to be under the control, not of the Municipality, but of Government—made an annual contribution to the Municipal Fund of one-fourth the cost of the police, and also applied to the Government of India to restore the tobacco duty to the Municipality. The Government of India replied (31st October 1866) that the tobacco-tax, being of the nature of a local duty, should be transferred to the Municipality. The Municipality has received it ever since, and received the Government contribution of one-fourth the cost of the police, till that contibution was withdrawn by the Government of Sir S. Fitzgerald under circumstances which are sufficiently familiar.

36. I will briefly recapitulate the facts above stated :—

(a) Originally Government paid the police.

(b) When a regular Municipality was formed, it received the revenue arising from police regulations &c., police fines and fees and liquor licenses, and in consideration thereof, paid one-fourth the cost of the police.

(c) It was afterwards arranged that the Municipality should receive the proceeds of the local tobacco-tax and pay half the cost of the police.

(d) This arrangement was, by which the Municipality gained, was cancelled by Government for certain stated reasons.

(e) Subsequently, the Bombay Legislature were compelled, by orders of the Government of India not now universally in force, to make the Municipal Fund liable for the cost of the police.

(f) Then the Government restored the tobacco-tax, and contributed one-fourth the cost of the police.

(g.) That contribution was subsequently withdrawn.

(h.) And it is now proposed to confiscate the tobacco-tax, though not one of the reasons which (d) at one time induced Government to retain it in their own hands now exists. Government, instead of contributing to the cost of police much more than the amount of the tax, do not contribute an anna. Government are not legally bound to pay Municipal taxes, and do not pay their full amount. And Government would hardly now consider that additional taxation is desirable.

37. If these facts had been before the Chamber of Commerce, I hope and believe that a majority of their number would have declined to urge on Government the scheme of confiscation which they have unfortunately been induced to countenance.

38. I would add that the reason which induced Government in 1865 to contribute one fourth of the cost of the Bombay police are still in force. The proceeds of the two taxes, the tobacco duty and the liquor-shop license fees, which have always been specially appropriated to defray police charges amount to Rs. 3,99,000 only, out of a total expenditure on the police of Rs. 3,93,900. And that the Bombay police are required to perform duties of a purely Imperial nature, is shown by the fact that the Police Commissioner and several of his officers are now absent from Bombay, and will probably remain absent for a considerable time, under direct orders from Government, never even communicated to me.

39. In concluding my observations on the proposal of the Chamber to deprive the Municipality of revenue amounting annually to over 6½ lakhs,* I would remark that the Chamber would seem to share a very common opinion that, because our finances are now tolerably flourishing; because we are paying our debts; because our income balances our expenditure; because we can pay ready money for what we want; because we have cash in hand—the Municipality is fair game, and can very well spare any money that any one wants. I beg to demur to this view. We have, by considerable efforts and reduction, established for the present a financial equilibrium. But the demands of Government or of the public have a constant tendency to diminish our income, and to increase our expenditure. Within the last year, for example, our expenses have risen by half the total amount of the grain-tax, of which it is now sought to deprive us, from new outlay on the police and on a hospital. We have now nearly matured a project for increasing the water-supply of the city—a matter of vital necessity, but costing some 40 lakhs, the interest and sinking fund on which sum we shall find the greatest difficulty in providing without increased taxation. We are called upon to spend large sums in the mitigation of nuisances for which the present Corporation, at least, is not responsible. The city is not fully drained, and the drainage we have constructed is not what we want more roads, cemeteries, markets; the people are crying out for a hundred improvements. On the other hand, Government have under the pressure of financial necessity, withdrawn their only contribution to our funds; the rate-payers are demanding of their representatives a reduction of direct taxation; and the amateur financiers of the Chamber are good enough to suggest that we can very well spare them a fifth of our revenue.

40. I will now turn to a subject on which I can cordially agree with the Chamber and will discuss the alterations of system desirable in order to prevent our town duties from operating to any extent as transit dues. I would, however, beg to premise that the proposals I am about to make are of their number necessary on grounds of police, and may therefore fairly be claimed by the revenue which pays the police force of Bombay.

41. We are all agreed that town duties, if permitted at all should be paid on articles consumed in Bombay only, not on articles again exported and consumed elsewhere; and hence that we must have either a system of refunds, or an inconvenient and costly system of bonding. And it will not be disputed that the Municipality has a right to be sure that it does not pay refunds on exports which have not paid town duty.

42. To secure the latter object is the intention of all the restrictions on refunds which are complained of; and the question is, whether those restrictions can be relaxed without endangering that object.

43. The restrictions are as follow :—

In the case of town duties :—

Under the Municipal Act itself, Section 120, refund can be claimed only—

(a) If the article is exported within six months of date of importation.

(b) If application for refund be made within one month from exportation.

(c) Of sums over ten rupees.

And under the rules made under that section—

(d) Refund is not to be allowed on more than one parcel of goods not previously imported as one parcel, on each of which the town duty is less than ten rupees.

(e) No refund is to be allowed when the marks by which the goods can be identified by reference to the import papers have been obliterated.

(*f*) Grain is to be garbled under superintendence.

(*g*) Refund is not to be granted unless the original receipt for the town duty paid on the import is produced.

(*h*) Packages of ghee are to be sealed on import, and refund is not to be granted if the seal has been broken.

As regards tobacco, there are no refunds; but the tobacco, if not required for consumption in Bombay is bonded, and the duty remitted if an entire original package only is exported unopened.

44. The effect of those rules, it will be seen, is to discourage the grant of refunds on goods that have broken bulk, and to require that the identity of the parcels on which refund is claimed, with the parcels on which town duty has been paid, shall be established.

45. Now, there are three ways, it seems to me, in which the Municipality might be defrauded in the grant of refunds :—

1st.—On goods originally smuggled, *i. e*, which evaded payment of town duty on import.

BILLS OF LADING.

(Liverpool Journal of Commerce.)

By a decision recently given in the Bombay Court of Small Causes the worth or effect of a bill of lading has become so questionable that our supreme courts must be invited to settle the matter in an authoritative form one way or another. Some reference to the case has already appeared in our columns, but the facts are so singular as to well bear some recapitulation in detail. A Liverpool firm shipped on board the steamship Parsee thirty iron plates amongst other goods, consigned to a native merchant. The plates were specially marked, and the weight was duly recorded in the bill of lading, which was signed by a gentleman who, it may be at once explained, is shipping clerk to the charterers, and who holds the authority and request of Captain Harrison, of the Parsee, written on stamped paper, to sign bills of lading. The steamship arrived at Bombay in due course, and thirty plates were delivered to the consignee, one of them being of the weight, and bearing the mark set forth in the bill of lading, whilst 29 not only bore a different mark but were about half the size and weight, and of a description never imported into the Bombay market. The consignee had paid the draft drawn against the consignment, and as the plates were of no use to him he brought an action against Captain Harrison to recover their value. The defence set up was the unusual one that the Captain could not be held responsible, inasmuch as he had not himself signed the bill of lading, and the judge gave effect to this contention by non-suiting the plaintiff. The written authority given by Captain Harrison to the shipping clerk to the charterers was therefore of no account in his eyes, though possibly, if that document had been before the judge his ruling would have been different. But, apart from the contention that the Captain had not signed the bill of lading, the defence was further laid on the ground that the plates had never been put on board, and that the Captain, having been sued in his personal capacity, could not be held responsible. To the first of these pleas there is the sufficient answer that the charterers hold the chief officer's receipt for the plates, and, as regards the second, it is absurd to suppose that the consignee sought to make the Captain individually responsible, as, that if the decision of the judge had been against him, the Captain would have considered himself bound to make good the claim out of his own pocket. But those points are altogether beside the question, although they have been imported into the controversy to which the affair has given rise in India, the judge, in non-suiting the plaintiff on the ground that the Captain had not signed the bill of lading, has narrowed the matter to a compass that can be easily comprehended. In the face of these facts, it is not to be wondered at that grave dissatisfaction exists at Bombay in connection with the decision, and that the Chambers of Commerce in this country have been asked to ventilate the subject, so that it may receive attention in the proper quarter. If the judge, who is a native gentleman, is wrong in his law, there is every reason why the judgment should be reversed without delay, for it may lead to any amount of circumvention and fraud; and if he is right, the law cannot be altered too soon, not only because it is ridiculous in itself, but because it is systematically evaded. It is a singular commentary on the matter, and helps to bring it all the more speedily to a head, that the bills of lading for nearly the whole of the Parsee homeward cargo were signed by the Bombay agents of the vessel, so that they by their own action set aside the plea which had been successfully maintained on behalf of the Captain in court. The effect of the theory laid down is that the Captain, who is supposed to be the custodian of his employer's interests, cannot be called upon to account for any portion of his cargo, the value of which has been paid for, unless he has signed the bill of lading; and if there had been no plates at all on board the ship, the defence might have been just the same. Again, in the present instance, the Captain delivered one plate of the proper description, thus showing that an onus lay on him to act fairly with the consignee; and if he considered himself bound to deliver one plate he was bound, in common equity, to forward the remaining twenty-nine. Part delivery signifies an intention that it will be completed. But in addition to the injustice, as it appears, of the judgment in the Bombay court, it may be fraught with all manner of consequences, to the extent of invalidating the majority of consignments afloat, and swindling any bank which may have been rash enough to make advances. Cases such as this may be extreme, but yet they are within the range of the consequences that may flow from the judgment in the Bombay court, and a law which furnishes such a stepping-stone should no longer encumber the statute book. Probably the point from which the question will be chiefly viewed is the absurdity of requiring that only a Captain should sign his bills of lading, under pain of repudiation as exercised by Captain Harrison. Shippers, it is well known, commonly accept bills of lading signed by others than Captains; and even as regards the Parsee the charter party, on the occasion in question, gave powers to the charterers to sign bills of lading. Nothing could be more clear than that a statute of inflexible and universal application is necessary to set this matter right, and the evil cannot long remain without remedy. The Chambers of Commerce will know how best to deal with it, and a united representation to the Government should result in the avoidance of similar anomalies at Bombay and elsewhere.

"EARTH TO EARTH."

TO THE EDITOR OF THE "TIMES."

SIR,—An agitation, attributable possibly to an imperfect appreciation of the merits of the case, has been caused by the proposal of certain German and Italian writers in their own country, and of an eminent surgeon in this, to substitute the burning of the dead for their interment.

Interment, the apostles of Cremation tell us, in substance of not in terms and speaking of it in its most comprehensive sense, is repulsive in idea, costly and ineffectual in fact, horrible in practice, a vilification of the dead, and a danger to the living. In a variety of publications which have received much attention, they denounce not any particular mode of interment, or any palpable abuses which have crept into the practice to discredit it, but the practice itself. They take no notice of the fact that the dead are little more than nominally buried and that, by the interposition between them and the earth that should resolve them of such media as wood, lead, brick, stone, and the like, interment as a principle is rendered all but nugatory, and as a practice deprived of its *raison d'etre*. Finally they leave it to be inferred, since they give us no hint to the contrary, that the evils thus created are inherent in the principle of interment, and upon this inference, and upon no other ground, recommend Cremation.

It is the object of this letter, Sir, not so much to join issue with the Cremationists, which I must venture to think untenable, as to invite attention to the important fact which underlies and, to some extent, excuses it—viz, the fact that the dead are improperly buried; and in reference to the serious and pressing evils which have arisen out of this fact to suggest a consideration of the following propositions:—

1. That the natural destination of all organized bodies that have lived, and that die, on the earth's surface, is the earth.

2. That the evils which they (the Cremationists) would have us believe to be inseparable from the principle of interment are independent of that principle, and wholly of our own creation.

3. That the source of these evils is to be found—not in the burial of the dead, but in the unreasoning sentiment which prompts us to keep them unburied for as long as possible, and then to bury them in such a way that the earth can have no access to them.

4. That the burial of the body supposes its resolution by the direct agency of the earth to which we commit it, and, again, that the earth is fully competent to effect that resolution.

5. That to seek to prevent this beneficent agency by enclosing the dead in hermetically sealed coffins, brick graves and vaults, is in the highest degree unphilosophical, since it does but engage us in a vain resistance to an inevitable dispensation, and since it does but engage us in a vain resistance to an inevitable dispensation, and since it has led us to accumulate in our midst a vast store of human remains in every stage and condition of decay.

6. That the remedy for such evils is not in Cremation but in a sensible recognition of, and a timely submission to, a well-defined law of nature, and in legislative action to enforce the provisions of that law.

The claim that the earth has upon its dead, no less than that which the dead have upon the earth, is a proposition, one would have thought, too obvious to merit discussion. To understand it we need only consider the properties (I had almost written attributes) with which the soil at our feet and everywhere at our disposal has been endowed; that it is the most potent antiseptic known, and the readiest of application, and that, by a combination of forces inherent in it which might well appear contradictory but for the wonderful purposes they are destined to effect, it is resolvent and re-formative: as well; that what under the influence of the air was putrefaction, in the earth is resolution; that which was offensive, becomes inoffensive; that which was decay, a process of transmutation. To doubt that one of the purposes for which the earth was thus endowed is the resolution and conversion of its dead, or its perfect competency to effect that purpose, would pass comprehension if habit had not taught us to shut our eyes to it, and if the advocates of Cremation had not stepped in to tell us that we may improve upon it.

The main conditions of effective and of non-effective burial are shortly these. When the body dies, putrefaction sets in at once, and, for as long as it is allowed to remain exposed to the air, continues. The air excluded, the process is arrested. The air readmitted, the process goes on. If the body have been dead some days and putrefaction be well advanced before the adoption of measures to protect it from the influence of the air, the process will be arrested at the point it has then attained, and, for as long as the physical condition are permitted to last, will remain at that point. Two methods of excluding the air from a dead body present themselves in practice, the direct and natural method of placing it in the earth; and what may be called the evasive and unnatural method of enclosing it in an air-tight case or coffin. By adopting the first method, inasmuch as we both exclude the air and invoke the resolvent action of the earth, we fulfil all the conditions of effective burial. By adopting the second method we fulfil only one of these conditions and, for the sake of keeping the body by us for a few days, prevent the other. In the first case resolution at once takes the place of decay; in the last the state of decay is perpetuated. In the first case if we look for that body at the end of five or six years we shall not find it, or, rather, we shall be unable to distinguish its tissues from the earth with which by that time it will have become assimilated. In the last, if we look for it after 50 years, we shall find it as we left it, *plus* the action upon it of the air and of the fluids of the body which we have included with it in the coffin—that is to say, in a state of advanced but unprogressive decay.

The following illustrations represent aptly enough the two conditions described:—

On Christmas Day, 1870, I buried, in a corner of my garden, the body of a favourite dog. On the 1st of November, 1874—the other day—I dug down upon the spot, and recovered all that was recoverable of the body of my old companion. The residue lies upon a sheet of white foolscap paper on the table before me. It consists of a few scattered bones, with a little friable matter loosely attached to them which has all the physical characters of common earth, without smell or anything to indicate that it has once been animal tissue. Resolution, in fact, except as to the bones which have lost much of their weight, and the cancellous structure of which is beginning to break down, has been effected.

In 1868, I was permitted to visit the burial-ground of St. Andrew's, Holborn, then, with its contents, in course of removal to make way for the new Viaduct. The ground about the church had been raised 15ft. or 18ft. above its original level, and perpendicular sections had been made in it, here and there, from its surface to a depth varying from 10ft. to 30ft. more. The face of these sections represented the interments of three centuries and a half. All the burials, except those in the Plague-pit and one or two others to be presently mentioned, had been made in wooden or leaden coffins, some of which were still intact, and some broken in. In the coffins which were intact were their contents, also intact but putrid, unrecognizable. In those which had been broken in nothing was to be found but a little ordinary earth corresponding in quantity to the solid constituents of the body which it had replaced and, occasionally, not always, a few bones. Nothing more. The body itself had disappared, and "earth to earth" had been accomplished. Here and there, in other parts of the ground, were graves lined with brick and filled with water on which the coffins of those who had been buried in peculiar honour still floated, some head, some feet uppermost, as their gaseous contents determined. Here, again a few fetters, indicated the spot where some evil-doer had undergone what was intended, no doubt to be the last sentence of degradation, but whose poor body, having had the advantage of being buried without a coffin, had disappared; as had also for the same reason, the tenants of the Plauge-pit. The whole tangible remaining mass was removed, night by night to Ilford, where it now lies in a pleasant garden, and the new Rectory house of St. Andrew's stands upon the restored level. The removal was effected without difficulty, danger, or scandal, and a letter somewhat similar to the present one, which I wrote to you at the time, was not printed for fear of the embarrassment it might occasion while the ghastly work was in progress.

These illustrations will now help us to realize the following facts:—

1. That the condition of these unresolved dead is precisely the condition to which all are condemned who have been kept unburied for a week and then buried in closed coffins.

2. That this dead population—these festering tenants-in-perpetuity of the soil—outnumber by hundreds of thousands the living population above them, and that unless, as in the case of the Holborn burial-ground, an Act of Parliament should interpose to remove them, there they must lie incapable of further change, a reproach to our intelligence and a source of poison to our springs for any time to come.

3. That, unwarned and undeterred by the magnitude of the evils we have thus created, we are still engaged in extending and perpetuating them in cemeteries so close to the town that they must soon become a part of it.

4. That were the dead only properly buried not one of the evils here described would have any existence—not a single dead body would remain to infect the soil—and a quantity of land of incalculable value, now hopelessly alienated, would be liberated for purposes of utility.

And what, after all, is the nature of the advantage that we purchase at this heavy cost and to obtain which we do not hesitate to deprive the dead of their sole prerogative. Simply and solely the satisfaction of keeping them unburied a few days longer than Nature intended! The body that should have been laid in the ground three days ago still lies upstairs, a sheet drawn over the face to protect it from the flies, and the windows slightly opened to relieve the upper part of the house of the *aura* that has begun to pervade it. No one who could help it has gone into the room these three days, and they who have had to pass the door have passed it hurriedly and furtively. Then when from its condition the body can no longer be allowed to remain exposed and when in reason, its interment should be effected comes instead the stereotyped announcement the "closure of the coffin can be no longer delayed," and then three, or even four, more miserable, fretful, useless days follow. You cannot go out—it would not be decent; you cannot sleep because you cannot go out; your waking hours are passed in a forced and irritating inactivity, your nights in painful endeavours to realize the cherished lineaments which, by an evasion of Nature, you are still able to keep within a few feet of you—not, indeed, as you saw them when summoned to look upon them for the last time before they were "screwed down," but as they were a week before, beautiful with the peculiar beauty that distinguishes the recently dead, and the impression of which you would have been only too glad to be able to retain. At length the shuffling of many feet upon the stairs, and the dull shocks sustained by the walls in the descent of the heavy coffin, tell you that the time has come when custom has decreed that you may be released and the dead put to its rest. And what a rest! Surely, Sir, it is time that we put an end to so irrational a practice and opened our eyes to the fact that we cannot thus outrage Nature with impunity; that whenever it may please us to bury our dead properly (and nothing is easier) Earth will be found competent to do her own work and Nature to carry out her own laws; and that recourse to Cremation, or to any other proceeding involving a departure from those laws, will turn out to be quite unnecessary.

How, then, are we to bury our dead? Clearly, within a reasonable time of their dissolution and in coffins, if we must have coffins, of such a construction as will not prevent their resolution. No coffin is, or can, of course, be best, or a coffin of the thinnest material which would not long resist the action of the earth, or a coffin, the top and sides of which admitted of removal after the body had been lowered into the grave, or a coffin of some light, permeable material, such as wickerwork, open at the top, and filled in with any fragrant herbaceous matters that happened to be in season. A layer of ferns or mosses for a bed, a bundle of sweet herbs for a pillow, and as much as it would still contain after the body had been placed in it of any aromatic or flowering plant for a coverlet—such a covering, in short, as while it protected the body from the immediate pressure of the earth as effectually as the stoutest oak, would yet not prevent its resolution. I can conceive no better form of coffin. Let us emulate the healthy sentiment of those older Jews who considered it an indignity and an injury to be refused prompt burial, and so to be made an offence to the living, and bury it while it is fresh and lovely, and while, if we feel it to be an effort and a sacrifice to part with it, we may also feel that we are making that effort and that sacrifice in the cause of the dead.

Nor would there be the least difficulty in framing an Act which, with a greater consideration for the dead, should provide for such a mode of burying them as our reason and our interest require. The appointment in each district of a medical officer corresponding to the Continental *medecin verificateur*, to take cognizance of everything relating to the dead of that district, should be one of the things such an Act provided for. An obligation on every head of every householdor to report within a certain time the occurrence of any death or deaths under his roof should be another. The visit of such officer, also, within a specified time, to verify the fact and cause of death and to define and prescribe the requirements of the law as to time and mode of interment, another. And, since it is our unnatural delay in burying the dead which necessitates their hermetic enclosure, that the interval between death and interment should in no case exceed, say, 36 hours. The abolition of the permanent tenure of the ground by the dead and of the use of imperishable coffins, brick graves, vaults, and every impediment to the resolution of the body should be another. The institution of special Boards corresponding to the Bureaux des Pompes Funebres in France, for the management of cemeteries (which Boards should not include the local guardians of the poor) another. And, in respect to the purchase of the ground, careful provision, of course, that graves once used should not be re-opened till ample time had been given for the resolution of their contents.

Nor, since it is impossible for nature to err, and since it may be taken as an axiom that she will ever be found ready to supply us with the means of doing that which she requires us to do, need we ever be at a loss for ground in which to bury our dead. If it be true that a body, properly buried, will be resolved in five, or at most, six years, it follows that, at that interval or at intervals we much longer as we please, we may bury again and again in the same ground with no other effect than to increase its substance and to raise its surface. Is there, however, no ground in the immediate neighbourhood of our own city that would be the better for this increase and for being thus raised? The Cremationists will tell us that there is not, but is there the shadow of a foundation for such a statement? Along the course of our great river from London to the sea, for instance, have we not vast lowland tracts of rich alluvial soil deposited by that very river and capable of being drained, planted, and beautified, in which, with equal benefit to the land and to ourselves, we may bury our dead for centuries? If, as we have seen, the surface of the Holborn Burial Ground was raised 15ft. or 18ft. by the interments within it of three centuries, why should not the lowlands of Kent and Essex be raised and reclaimed in the same way, and as much as possible of the valuable ground in and about the city, now occupied as cemeteries, be restored to better uses? What if it take us thousands instead of hundreds of years thus to reclaim and elevate such lands and so practically dispose of our difficulties as to burial for ever? With the silent river for our Appian Way and the fresh salt breeze from the sea to ventilate it and to swell the many-coloured sails which, as long as we remain a nation, will continue to traverse and enliven it, what better or more natural burial place can we have?

And now, Sir, with the soil at our feet asking us to reclaim and replenish her in this simple and obvious way, what are we to think of the wild project to drive into vapour the bodies of the 1,000 people that die weekly in London alone, at a needless cost, and infinite waste, and with an effect on the respirable air of the city that has yet to be estimated? I say advisedly "at an infinite waste" because it is incorrect to say that, in its ultimate resolution of the products of Cremation, the earth acquires an augmentation of its substance equivalent to that of the solid constituents of a body actually committed to it. When the body, consisting as it does of solid and fluid constituents in certain proportions, is placed within the earth the fluids are withdrawn by attraction, evaporation, and the required ments of vegetation, while the solids remain to constitute an equal portion of new earth. Exposed to the more rapid desiccation of the furnace much the same thing, indeed, may be said to result, since the fluids are driven off and the solids remain; but there is this essential difference—a difference fatal to Cremation—in the two processes—viz, that while, by the earth the solid residuum is wholly resolved and disposed of, by the furnace it is left upon our hands; that while one process, in short, is perfect and final, the other is incomplete. What are we to do with this residuum, with this six, eight, or ten pounds of solid matter (the average weight, by the way, of the Egyptian mummy) that the furnace is incapable of driving off? Are we to scatter it "broadcast over our fields," as recommended by the Cremationists? Apart from the fact that this is only another and a clumsy way of burying it, I doubt a general equiescence in such a mode of disposing of it, and rather fear that the tendency might be to preserve it, and that room must be found somewhere for the 1,000 urns or other vessels capable of receiving it. What are we to do with these urns? Are we to take them into our houses and move them with our furniture with every change of abode? How will our sons' sons, who have lost all interest in us, feel disposed to treat them? Will it not come to pass that they will one day want to get rid of them, and will there not then be some little risk of their desecration here? What if, after all, they should be obliged to listen to the voice of nature and be driven to bury them? If the poisons sought to be established in this latter are true—if burial is the natural and, necessary process we have asserted it to be—we may be sure that sooner or later, evade or misinterpret her as we may, Nature will make herself heard at last, and by the penalties she imposes upon us for our abuse of her gifts compel us not only to bury our dead but so bury them properly.

I am, Sir, your obedient servant,
F. SEYMOUR HADEN.

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Our present Price List, we are happy to say, shows, consistently with the maintenance of our standard of quality, a considerable reduction from our last year's quotations, owing principally to the generally satisfactory Vintage of 1874. Champagne, however, was visited by a late frost, and much damage was occasioned; this, added to previously existing scarceness, compels us to maintain former quotations for best qualities, and to increase the two lowest. Prices of all other Wines show great advantages to the consumer.

1875
PRICE LIST.

BORDEAUX—RED.

		Per 1 doz. Quarts and 2 doz. Pints Rupees.	Qts.	Pts.
Chateau Lafite or Mouton	Red capsule	30	32	
" Rauzan	Black capsule	25	27	
" Palmer	Blue capsule	23	24	
" Larose	Yellow capsule	19	21	
St. Julien	Green capsule	17	19	
Cantenac	Red capsule	15	17	
St. Estephe	White capsule	14	—	
Medoc	Violet capsule	10½	12½	

WHITE.

Haut Sauternes	Red capsule	22	24
Sauterne	White capsule	17	19

BURGUNDIES—RED.

Chambertin	Red seal	30	32
Nuits	Red "	24	26
Volney	Red "	21	23
Beaune	Red "	18	—

WHITE.

Chablis (La Moutonne)	White seal	24	26
Chablis, light	White "	17	19

CHAMPAGNE.
(Our own and all Brands.)

Finest Extra Dry Sparkling	44	46
Finest Extra Dry per Hamper of 2½ pints	27	—
Giesler's First quality	41½	—
Fine Dry Sparkling	38	40
Good Sparkling	34	36
Carte Blanche, "Sibadey" Brand	27	29

GERMAN WINES.

Nonpareil Sparkling Hock and Moselle		38	40
Sparkling Hock and Moselle Muscatel		30	34
Moselle (Still) Braunberger		26	28
Hock " Johannisberger		40	42
" " Marcobrunner		34	—
" " Rudesheimer		28	30
" " Hochheimer		23	25
" " Laubenheimer		17	19
Stein-Wein in Bocksbeutel		26	—

SHERRIES, &c.

	Per Doz. Qts.
Amontillado, A 1, extra quality, rare old	Gold seal 36
Amontillado, choice and superior	black seal 33
Amoroso, very choice, full flavoured, soft	Gold seal 30
Oloroso, full bodied, straw colour	Green seal 23
Vino Paro, very pale, dry and delicate	Blue seal 24
Vino Fino, pale	Brown seal 20
Pale, medium colour	Yellow seal 19
Vino de Pasto, remarkably pale and very dry	Pink seal 19
A good Dinner Wine	White seal 16
Marsala, Virgin, pale, fine flavour	16
Madeira, East India, very choice	36

SHERRIES, IN JARS.*

Vino Paro, 4 gallons, equals 2 dozens	Rs. 43 12
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SACRAMENTAL WINE—Rota Tent	26

PORTS.

	Per 1 dozen Quarts and 2 doz. Pints Rupees.	Qts.	Pts.
Old Crusted (5 years in bottle)	Original Seal	34	—
Invalids' Wine	Gold Capsule	27	29
Dessert Wine	Black seal	22	24
A very good sound Wine	Red seal	18	20

SPIRITS.

		Per Doz. Rupees.
Cognac, the finest old pale	Black capsule	34 & 42
" superior old pale	Yellow capsule	30
" pale, very good, White label	White capsule	26
" pale, good	Blue capsule	22
Rum, Old Jamaica, superior 1st quality	White capsule	22 & 28
Gin, London Old Tom, 1st quality	"	22
Field's Gin	"	17
Whisky, Irish, 1st quality	"	22
" Scotch, 1st quality	"	22 & 25
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